



STRATEGIC POLICY

Prompt Payment Discount – Special Circumstances Policy

Endorsed by Council

26 June 2024

Purpose

The purpose of this Policy is to establish the Special Circumstances where a prompt payment discount may be granted to a ratepayer, even when payment has not been made by the date required to be eligible for the discount, in accordance with section 130(10) of the Regulation.

Scope

This Policy is applicable to all ratepayers of Council.

Guiding Principles

1. In adopting the Rates and Charges applicable for a given financial year, Council may also adopt, by resolution under section 130 of the Regulation, a prompt payment discount to be applicable for payment of such Rates and Charges by a specified date (usually defined as a number of days from the date of the Rates Notice). The resolution may also specify other conditions to be satisfied in order to be eligible to receive the prompt payment discount.
2. Council recognises, in accordance with section 130(10) of the Regulation, that there could be Special Circumstances that are beyond the control of the ratepayer which makes it unreasonable to expect the ratepayer to have made the payment by the required date to be eligible for the discount.
3. The prompt payment discount *may* still be granted to a ratepayer, even when the ratepayer has not made the payment by the specified date to be eligible, if they provide sufficient evidence to Council that they were subject to one or more of the following Special Circumstances that were beyond the control of the ratepayer:
 - 3.1. Payment through Agents: Where the payment was made through one of Council's authorised agents, with reasonable time allowed for the payment to be cleared through the agent, but the payment was not received by Council within the specified time period, due to an unusual delay by the agent;
 - 3.2. Incorrect Ratepayer Record: Where Council's records identifying the ownership of the property and/or the postal address of the owner(s) is incorrect, causing the Rates Notice to be delivered incorrectly, under one of the following situations:
 - 3.2.1. Council has made an error in recording the ownership and/or the postal address of the owner(s); or
 - 3.2.2. An error has been made at the state government agency responsible for land administration.
 - 3.2.2.1. For clarity, this clause will not be applicable where the ratepayer, through any fault or omission, has contributed to the error.
 - 3.3. Lost or Delayed Postal Delivery: Where written evidence is available from the relevant mail carrier that problems existed with mail deliveries at or around the time when the Rates Notice was dispatched (e.g. industrial action, natural disaster).
 - 3.4. Electronic Delivery (eServices): where an email is automatically returned as 'Undeliverable Mail Returned to Sender', a physical notice will be posted to the Ratepayers last registered Postal Address.
 - 3.5. Medical Reasons: Where the ratepayer suffered illness or injury, causing the ratepayer to be housebound, hospitalised, or incapacitated in some form (such circumstances to be supported by





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- medical records), provided that the ratepayer had no immediate family members or other support persons who could have made the payment within the specified time period (such position to be supported by a statutory declaration by the ratepayer).
- 3.6. Death of Ratepayer: Where the death of the ratepayer occurred at or around the time of the issuance of the Rates Notice (such circumstances to be supported by documentary evidence by the executors of the estate of the deceased ratepayer).
 - 3.7. Illness or Death of an Immediate Family Member: Where the ratepayer was dealing with a major illness or the death of an immediate family member (spouse/partner, son/daughter or parent) at or around the time of the issuance of the Rates Notice.
 - 3.8. Natural Disaster: The ratepayer was dealing with the aftermath of a natural disaster such as a fire, cyclone, or flood at or around the time of the issuance of the Rates Notice.
 - 3.9. Payment Error: Where there is an accidental minor short payment resulting from a genuine miscalculation.
 - 3.10. Other: Where the ratepayer was subject to an unusual circumstance, not identified elsewhere in the Policy, which in the opinion of Council, was of a sufficient nature to make it unreasonable to expect the ratepayer to have made the payment within the timeframe to be eligible for the discount. In such circumstances the ratepayer is required to submit a statutory declaration outlining the circumstances and asserting that the ratepayer was unable to make the payment by the required date solely due to the circumstances identified in the statutory declaration.
4. To be eligible for the prompt payment discount under this Policy, the ratepayer must fulfil the following requirements:
 - 4.1. Pay all outstanding Rates and Charges (without setting off any discounts the ratepayer may be eligible under this Policy) within fourteen (14) days of the earlier of:
 - 4.1.1. the ratepayer becoming aware of the non-payment of such Rates and Charges; or
 - 4.1.2. the ceasing or rectification of the Special Circumstances.
 - 4.2. Lodge a written request with Council, requesting for consideration under this Policy, for assessment by Council's duly appointed officer. The request must clearly identify the Special Circumstance/s (as detailed in this Policy) applicable to the ratepayer, with sufficient documentary evidence attached to support the request.
 5. In assessing requests under this Policy, Council shall take into consideration the prior payment history of the ratepayer. The ratepayer must have an exemplary payment history on the relevant property, as well as on any other properties in their sole or joint ownership, evidenced by consistent record of payment over the last three (3) years of all Rates & Charges by the Due Date.
 6. For purposes of this Policy, the following are not considered Special Circumstances (but are not exhaustive):
 - 6.1. Delay of payment due to financial circumstances. In such instances, application may be made under Council's Rate Relief Policy);
 - 6.2. Claims of non-receipt of Rates Notice unless such claim is supported by the mail carrier confirming problems with delivery;
 - 6.3. Absence of the ratepayer from the property, area, state or country;





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- 6.4. Sale/purchase of the property at or around the time of the issuance of the Rates Notice; or
- 6.5. Failure or delay on the part of the ratepayer to update the ratepayers contacts details on record with Council.
7. Council reserves the right to exercise its discretion entirely to determine whether particular circumstances experienced by a ratepayer will be considered Special Circumstances for the purposes of this Policy.
8. The granting of a prompt payment discount to a ratepayer under this Policy must be approved by the DCS or the Manager Financial Services.
9. Should the Council decide not to resolve to adopt a prompt payment discount for Rates and Charges pursuant to section 130 of the Regulation for a given financial year, then this Policy will not be applicable to that financial year.
10. Nothing in this Policy shall be construed to imply any change in the contents of the resolution which adopts the prompt payment discount, pursuant to section 130 of the Regulation, except for the extension of the payment date for eligibility.

Related Polices and Legislation

Local Government Act 2009 (Qld) (Act)
Local Government Regulation 2012 (Qld) (Regulation)
Rate Relief Policy

Definitions

Council refers to the Whitsunday Regional Council.

Director Corporate Services refers to the Director of Corporate Services of Council appointed in accordance with the Act, or any person acting in that role.

Due Date refers to the date by which the payment of Rates & Charges falls due, as identified in the Rates Notice.

Manager Financial Services refers to the Manager Financial Services of Council appointed in accordance with the Act, or any person acting in that role.

Rates and Charges refers to levies imposed on land and for a service, facility or activity that is supplied or undertaken by Council or someone on behalf of Council, including:

1. General Rates (including differential rates);
2. Special Rates and Charges;
3. Utility Charges; and
4. Separate Rates and Charges;
5. As well as any accrued interest on any outstanding balances (as applicable).

Rates Notice refers to a notice issued by Council to the owner(s) of a property, identifying the rates to be paid in respect of that property for a given period of time. The Rates Notice will also identify the Due Date as well as the date for payment of rates to be eligible for the prompt payment discount.

Special Circumstances refers to the circumstances as detailed within Clause 3 of this Policy.





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Endorsed by Council

26 June 2024

COUNCIL POLICY

Date Adopted by Council	26 June 2024	Council Resolution	
Effective Date	1 July 2024	Next Review Date	26 June 2025
Responsible Officer(s)	Manager Financial Services	Revokes	



2.14 - Concessions to Rates & Charges

PURPOSE

To establish the categories of ratepayers and the circumstances under which concessions on Rates and Charges are to be granted and to adopt the policies related to granting of such concessions.

OFFICER'S RECOMMENDATION

That Council resolve to:

- a) in accordance with sections 120(1)(a), 121(a) and 122 of the Local Government Regulation 2012 (Qld) to grant a pensioner concession in the form of a rebate of an amount of 30% of the following Rates & Charges:
 - (i) Differential General Rates;
 - (ii) Water Access Charge or the Water Allocation Charge;
 - (iii) Sewerage Access Charge;
 - (iv) Domestic Garbage Charge; and
 - (v) Waste Management Facility Charge;up to a maximum collective total of \$350, to all ratepayers that meet the criteria of a "Pensioner" and other eligibility requirements set out in Council's Pensioner Rates Rebate Policy (**Attachment 1**, and adopted);
- b) in accordance with sections 120(1)(a), 121(a) and 122 of the Local Government Regulation 2012 (Qld) to grant an additional pensioner concession in the form of a rebate of an amount of 30% of the Domestic Waste Recycling Charge to all ratepayers that meet the criteria of a "Pensioner" and other eligibility requirements set out in Council's Pensioner Rates Rebate Policy who are levied a Domestic Waste Recycling Charge;
- c) in accordance with Sections 120(1)(a), 120(1)(c), 121(b) and 122 of the Local Government Regulation 2012 (Qld) to grant a concession:
 - (i) to all ratepayers that meet the criteria of a "Pensioner" who is suffering "hardship," and meets the other eligibility requirements set out in Council's Rates Concession for Pensioners – Deferral Arrangements (**Attachment 2**, and adopted);
 - (ii) in the form of a deferral of the general rate in excess of the Minimum General Rate, for the life of the Pensioner, or until the property is sold or otherwise transferred from the name of the Pensioner or until some other agreed date;
- d) in accordance with sections 120(1)(c), 121(a)(b) and (c) and 122 of the Local Government Regulation 2012 (Qld), to grant a concession:
 - (i) to those ratepayers who meet the criteria for suffering "Hardship," and meet the other eligibility requirements set out in Council's Rate Relief Policy (**Attachment 3**, and adopted);
 - (ii) in the form of one or more of a rebate of all or part of the Rates and Charges; deferral payment of the Rates and Charges - with the determination on the concession/s to be applied to the particular ratepayer to be as per the principles and guidelines set out in Council's Rate Relief Policy (**Attachment 3**, and adopted);

- e) in accordance with section 120(1)(c), 121(a) and 122 of the Local Government Regulation 2012 (Qld), to grant a concession in the form of a rebate to ratepayers where a concealed water leak has occurred, and the ratepayer has received a larger than usual Water Consumption Charge, which results in financial hardship in accordance with Council's Concession for Concealed Water Leaks Policy (**Attachment 4**, and adopted);
- f) in accordance with sections 120(b)(i), 121(a) and 122 of the Local Government Regulation 2012 (Qld), afford donations, in the form of a rebate of certain rates & charges, to landowners where the owner is an entity whose objects do not include making a profit for distribution among its members, to be applied to qualified members in keeping with the Donations on Rates and Charges - Not-for-Profit Organisations Policy (**Attachment 5**, and adopted);
- g) to adopt the following policies relating to granting of concessions on Rates and Charges: (**Attachments 1 to 5**)
 - (i) Pensioner Rates Rebate Policy;
 - (ii) Rates Concession for Pensioners - Deferral Arrangements Policy;
 - (iii) Rate Relief Policy;
 - (iv) Concession for Concealed Water Leaks Policy; and
 - (v) Donations on Rates and Charges for Not-for-Profit Organisations Policy,

including for the purposes of, where certain Resolutions above reference content contained in a Council Policy (such as definitions of classes of members to whom the Concessions relate; eligibility criteria and terms and conditions of the Concessions), then that content is incorporated by reference into these Resolutions, and for further detail and guidance on how appropriately authorised Council officers are to administratively apply the Concessions hereby granted.

By way of clarity and to avoid doubt, the above policies are to supersede and replace as and from 1 July 2024, similar policies currently in force;
- h) Pursuant to section 257 of the *Local Government Act 2009* (Qld), delegate to the Chief Executive Officer, with no restriction upon the Chief Executive Officer's power to sub-delegate under section 259 of the *Local Government Act 2009* (Qld), the power to apply and administer the aforementioned Concessions;
- i) Council also acknowledges that, whilst not strictly a concession, for the purposes of making and levying rates on a "relevant parcel," Council must discount the value of the land in accordance with Sections 49 - 51 of the *Land Valuation Act 2010* (Qld).

RESOLUTION SM2024/06/26.14

Moved By: CR J CLIFFORD

Seconded By: CR J COLLINS

That Council resolve to:

- a) in accordance with sections 120(1)(a), 121(a) and 122 of the Local Government Regulation 2012 (Qld) to grant a pensioner concession in the form of a rebate of an amount of 30% of the following Rates & Charges:
 - (i) Differential General Rates;
 - (ii) Water Access Charge or the Water Allocation Charge;
 - (iii) Sewerage Access Charge;

(iv) Domestic Garbage Charge; and

(v) Waste Management Facility Charge;

up to a maximum collective total of \$350, to all ratepayers that meet the criteria of a “Pensioner” and other eligibility requirements set out in Council’s Pensioner Rates Rebate Policy (Attachment 1, and adopted);

- b) in accordance with sections 120(1)(a), 121(a) and 122 of the Local Government Regulation 2012 (Qld) to grant an additional pensioner concession in the form of a rebate of an amount of 30% of the Domestic Waste Recycling Charge to all ratepayers that meet the criteria of a “Pensioner” and other eligibility requirements set out in Council’s Pensioner Rates Rebate Policy who are levied a Domestic Waste Recycling Charge;**
- c) in accordance with Sections 120(1)(a), 120(1)(c), 121(b) and 122 of the Local Government Regulation 2012 (Qld) to grant a concession:**
 - (i) to all ratepayers that meet the criteria of a “Pensioner” who is suffering “hardship,” and meets the other eligibility requirements set out in Council’s Rates Concession for Pensioners – Deferral Arrangements (Attachment 2, and adopted);**
 - (ii) in the form of a deferral of the general rate in excess of the Minimum General Rate, for the life of the Pensioner, or until the property is sold or otherwise transferred from the name of the Pensioner or until some other agreed date;**
- d) in accordance with sections 120(1)(c), 121(a)(b) and (c) and 122 of the Local Government Regulation 2012 (Qld), to grant a concession:**
 - (i) to those ratepayers who meet the criteria for suffering “Hardship,” and meet the other eligibility requirements set out in Council’s Rate Relief Policy (Attachment 3, and adopted);**
 - (ii) in the form of one or more of a rebate of all or part of the Rates and Charges; deferral payment of the Rates and Charges - with the determination on the concession/s to be applied to the particular ratepayer to be as per the principles and guidelines set out in Council’s Rate Relief Policy (Attachment 3, and adopted);**
- e) in accordance with section 120(1)(c), 121(a) and 122 of the Local Government Regulation 2012 (Qld), to grant a concession in the form of a rebate to ratepayers where a concealed water leak has occurred, and the ratepayer has received a larger than usual Water Consumption Charge, which results in financial hardship in accordance with Council’s Concession for Concealed Water Leaks Policy (Attachment 4, and adopted);**
- f) in accordance with sections 120(b)(i), 121(a) and 122 of the Local Government Regulation 2012 (Qld), afford donations, in the form of a rebate of certain rates & charges, to landowners where the owner is an entity whose objects do not include making a profit for distribution among its members, to be applied to qualified members in keeping with the Donations on Rates and Charges - Not-for-Profit Organisations Policy (Attachment 5, and adopted);**
- g) to adopt the following policies relating to granting of concessions on Rates and Charges: (Attachments 1 to 5)**
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 - (ii) Rates Concession for Pensioners - Deferral Arrangements Policy;**
 - (iii) Rate Relief Policy;**

- (iv) **Concession for Concealed Water Leaks Policy; and**
- (v) **Donations on Rates and Charges for Not-for-Profit Organisations Policy,**

including for the purposes of, where certain Resolutions above reference content contained in a Council Policy (such as definitions of classes of members to whom the Concessions relate; eligibility criteria and terms and conditions of the Concessions), then that content is incorporated by reference into these Resolutions, and for further detail and guidance on how appropriately authorised Council officers are to administratively apply the Concessions hereby granted.

By way of clarity and to avoid doubt, the above policies are to supersede and replace as and from 1 July 2024, similar policies currently in force;

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- i) Council also acknowledges that, whilst not strictly a concession, for the purposes of making and levying rates on a "relevant parcel," Council must discount the value of the land in accordance with Sections 49 - 51 of the *Land Valuation Act 2010* (Qld).

MEETING DETAILS

The motion was Carried 7 / 0.

CARRIED

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## STRATEGIC POLICY

### Pensioner Rates Rebate Policy

Endorsed by Council

26 June 2024

## Purpose

The purpose of this Policy is to offer a benefit to Pensioners by way of a concession on the annual Rates and Charges in recognition of the financial constraints that are endured by Pensioners.

## Scope

This Policy is applicable to all Pensioners within the Council area who meet the required criteria for the Queensland Government Pensioner Rate Subsidy Scheme for a subsidy of Rates and Charges.

## Guiding Principles

1. State Government of Queensland grants a subsidy on Rates and Charges to those persons who meet the required criteria and hold an Approved Pensioner Card. In line with this concession, Council recognises the financial constraints for Pensioners and extends a concession of its own.
2. In accordance with sections 120(1)(a) and 121(1)(a) of the Local Government Regulation, Council will grant Pensioner property owners a rebate on Rates and Charges as detailed in the Revenue Statement for the applicable period.
3. To be eligible for the rebate, the following criteria applies:
  - 3.1 The Pensioner must hold an Approved Pensioner Card.
  - 3.2 The Pensioner must be the registered owner or Life Tenant of the property.
  - 3.3 The Pensioner must occupy the property as their Principal Place of Residence.
  - 3.4 The Pensioner must be legally responsible for the payment of the Rates and Charges levied on the property.
- 4 Applications must be made by the Pensioner using the Application for Rates Assistance for Eligible Pensioners Form. An Approved Pensioner Card shall be accepted by Council as sufficient evidence that the person applying is an approved Pensioner, or if no card is presented, through confirmation by the Commonwealth Department of Human Services and/or the Commonwealth Department of Veterans Affairs in keeping with the Queensland Government Pensioner Rate Subsidy Scheme Guidelines.
- 5 The amount of pensioner rates rebate available to the Pensioner will be calculated by reference to the proportion of a full pension that the Pensioner receives, that is:
  - 5.1 the Pensioner will be eligible for the maximum pensioner rates rebate where they receive a full pension; and
  - 5.2 the Pensioner will only be eligible for a pro-rata portion of the maximum Pensioner Rates Rebate where they receive a part pension, equivalent to the percentage of a full pension that they receive in the form of a part-pension, excluding any additional benefit or allowance.





## STRATEGIC POLICY

### Pensioner Rates Rebate Policy

Endorsed by Council

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- 6 In cases where the applicant Pensioner is a joint owner of a property with a person other than their Spouse, or where the Pensioner's Spouse is not listed on the Pensioner's Approved Pensioner Card, a pro-rata rebate shall be granted.
- 7 Where a Pensioner has been granted a Council rebate in accordance with a commensurate policy in a previous financial year, and where the applicant's pension and residential details have not altered, confirmation by the Commonwealth Department of Human Services and the Commonwealth Department of Veterans Affairs that he or she is an approved pensioner, will be accepted in lieu of a written application.
- 8 The Rates Coordinator is responsible for the administration of the Policy and for processing applications in accordance with the requirements of the Act, Regulation and Council's policies.
- 9 The Rates Coordinator shall ensure that public notifications are made in a timely manner each year advising of the terms of this Policy.
- 10 Other Forms of Assistance Available to Pensioners
  - 10.1 If a Pensioner wishes to apply for an agreement to defer payment of the Rates and Charges, they are required to submit an application in accordance with Council's Rates Concessions for Pensioners – Deferral Arrangement Policy.
  - 10.2 Where a Pensioner receives a Pension Supplement and/or requires an extension of time to make full payment of their Rates and Charges (due to the time of payment of this supplement or reasons of Hardship), a written request and evidence from the Pensioner is required and Council shall give consideration on a case-by-case basis in keeping with Council's Rates Relief Policy. The extension of time may also include an extension to the availability of the prompt payment discount (in accordance with the Prompt Payment Discount – Special Circumstances Policy).

## Related Policies and Legislation

Local Government Act 2009 (Qld) (Act)  
Local Government Regulation 2012 (Qld) (Regulation)  
Application for Pensioner Rates Rebate Form  
Rates Concession for Pensioners - Deferral Arrangement Policy  
Rate Relief Policy  
Prompt Payment Discount – Special Circumstances Policy

## Definitions

**Approved Pensioner Card** refers to:

- (a) Queensland Pensioner Concession Card issued by Centrelink or Department of Veterans' Affairs ("QPCC Card"); or
- (b) Department of Veterans' Affairs Health Card for all conditions ("Gold Card").





## STRATEGIC POLICY

### Pensioner Rates Rebate Policy

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**Council** refers to the Whitsunday Regional Council.

**Form** refers to Application for Pensioner Rates Rebate form.

**Hardship** refers to when, if full payment of Rates and Charges were made, the Pensioner would be left unable to provide for themselves, their family or other dependents, with food, accommodation, clothing, medical treatment, education, or any other basic necessities as determined by Council and the Pensioner has no other practical sources of financial support.

**Life Tenant** refers to the circumstances where a life tenancy has been created under the terms of a valid will (after the death of the property owner) or by a Supreme or Family Court Order. The will or court order must clearly demonstrate that the Pensioner has not been relieved of the responsibility to pay all rates and charges levied in respect of the property.

**Pensioner** refers to a person who is the holder of an Approved Pensioner Card.

**Pension Supplement** means pension supplement rate as defined under section 20A of the *Social Security Act 1991* (Cth).

**Principal Place of Residence** refers to a single dwelling where the registered owner (ratepayer) resides for more than 60% of the relevant financial year, as evidenced through the electoral roll, taxation, pension records or other document acceptable to Council.

**Rates and Charges** refers to levies imposed on land and for a service, facility or activity that is supplied or undertaken by the local government or someone on behalf of the local government, including:

1. General Rates (including differential rates); and
2. Special Rates and Charges; and
3. Utility Charges; and
4. Separate Rates and Charges.

**Rates Coordinator** refers to the Rates Coordinator of the Council appointed in accordance with the Act, or any person acting in that role.

**Spouse** refers to the person's partner in marriage or a de facto partner as recognised by the *Acts Interpretation Act 1954* (Qld) section 32DA.

| COUNCIL POLICY          |                            |                    |              |
|-------------------------|----------------------------|--------------------|--------------|
| Date Adopted by Council | 26 June 2024               | Council Resolution |              |
| Effective Date          | 01 July 2024               | Next Review Date   | 30 June 2025 |
| Responsible Officer(s)  | Manager Financial Services | Revokes            |              |





## STRATEGIC POLICY

### Rates Concession for Pensioners – Deferral Arrangement

Endorsed by Council

26 June 2024

#### Purpose

The purpose of this Policy is to establish a policy framework to allow for assessment and acceptance of applications for relief from Rates and Charges from Pensioners who are experiencing serious Hardship and as a result are unable to pay.

#### Scope

This policy is applicable to Pensioners within the Council area that are experiencing Hardship and as a result are unable to pay their Rates and Charges.

#### Guiding Principles

##### 1. General

- 1.1 Council has resolved pursuant to sections 120(1)(a), 120(1)(c) and 121(b) of the Local Government Regulation to offer Pensioners who are experiencing Hardship a concession for deferred payment of that portion of their General Rate that is over and above the Minimum General Rate set for the rating category in which their property is included.

##### 2. Eligibility

- 2.1 Applications must be made by the Pensioner using the Application for Rates Assistance for Eligible Pensioners Form. An Approved Pensioner Card shall be accepted by Council as sufficient evidence that the person/s applying is/are an approved Pensioner.
- 2.2 Pensioners requesting assistance with the payment of their Rates and Charges account must be able to show, to the satisfaction of Council, that the payment of the full amount owed would entail Hardship because of the following:
  - 2.2.3 recent adverse change in their financial position that has left them unable to meet their basic needs; and
  - 2.2.4 the quantum of the annual rate levy.
- 2.3 Applications will only be accepted for properties that are single unit dwellings. The property also must be the Pensioner's Principal Place of Residence.
- 2.4 Council will not grant any relief under this Policy where the Pensioner co-owns the property with other persons who are not eligible Pensioners.
- 2.5 The General Rate levy must be higher than the Minimum General Rate.
- 2.6 The financial standing of other family members, who are residing at the property, will be taken into account when determining eligibility for assistance.





## STRATEGIC POLICY

### Rates Concession for Pensioners – Deferral Arrangement

Endorsed by Council

26 June 2024

#### 3. Extent of Relief

- 3.1 In accordance with section 125 of the Regulation, the relief will take the form of a deferral of a portion of the General Rate, thereby reducing the General Rate levy payable immediately, to an amount equivalent to the Minimum General Rate.
- 3.2 This Minimum General Rate amount and all other Charges appearing on the rates notice must be paid in full by the due date for the deferral arrangement to remain current.
- 3.3 In cases where arrears occur following commencement of the agreement, the continuation of the deferral arrangement will be by negotiation. Where the applicant has existing arrears of rates, entry into the deferral arrangement is also by negotiation. Such arrears may be deferred, or an instalment schedule commenced.
- 3.4 The amount of General Rate in excess of the Minimum General Rate, will be deferred for the life of the Pensioner, or until the property is sold or otherwise transferred from the name of the Pensioner or to some other agreed date.
- 3.5 In accordance with section 125(3) of the Regulation, a premium applies to any deferred rates equal to an amount of interest calculated at a rate equivalent to 50% of the current interest charged on rates (in accordance with the Interest on Overdue Rates, Charges & General Debts Policy), from the date that the deferred rates would have been due, until the full amount (including any deferred portion and interest accrued) has been paid in full.
- 3.6 The amount of the premium will also be deferred on the same basis as the deferred General Rates.
- 3.7 On default of any of the deferral arrangement conditions, all unpaid Rates and Charges become overdue and will be registered as a charge on the land in accordance with section 95(2) of the Act.

#### 4. Application Process

- 4.1 Pensioners must complete the Form providing information regarding their financial position under a statutory declaration and provide any additional supporting documentation (including certified copies of Income Tax Assessments or statements from Centrelink verifying the financial position of the Pensioner) to substantiate the information supplied.
- 4.2 If insufficient information is received to enable an assessment or the information supplied is unclear, the applicant will be contacted to obtain additional information and/or clarification prior to a decision being made.
- 4.3 Following an initial assessment by a Council officer, a meeting may occur with the Pensioner and/or a member of their family, next of kin or representative prior to the application being referred to the CEO, or delegate of the CEO, for determination.
- 4.4 The discretion to provide assistance for Pensioners experiencing Hardship is ultimately a decision of Council and if a decision is made by Council resolution, that decision will be final.
- 4.5 Notification of the decision will be provided to the Pensioner.
- 4.6 In the event of a Pensioner being dissatisfied with an initial decision of a Council officer, they may access rights of review in accordance with Council's Administrative Action Complaints Policy.





## STRATEGIC POLICY

### Rates Concession for Pensioners – Deferral Arrangement

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#### 5. Methodology of Deferral

- 5.1 Payment of the deferred amount will become immediately due and payable from the estate of the Pensioner, at an agreed date, or upon cancellation of the deferral arrangement by either party, or upon sale or transfer of any part or interest in the property, except in the following circumstances:
- 5.1.3 If the property is transferred into the name of a spouse who continues to reside on the property and is eligible for deferral of the General Rate in their own name, then an application can be made to Council to continue the deferral arrangement begun under the previous owner's name; or
- 5.1.4 If the property is transferred into the name of any progeny (including an adult step-child or adopted child of the Pensioner) who is a Pensioner who has resided on the property for a minimum of the preceding five years and will continue to do so, an application can be made to Council to continue the deferral arrangement begun under the previous owner's name where the progeny is solely responsible for payment of all Rates and Charges and completes a financial statement to demonstrate that payment of the rates will cause Hardship.
- 5.2 Where a Pensioner (who is approved for a deferral arrangement) is required, due to reasons of ill health or infirmity, to reside some or all of the time in alternative accommodation such as a nursing home or with a relative, the property shall continue to be regarded as the Pensioner's Principal Place of Residence as long as it is not tenanted on a paid tenancy basis during the absence of the Pensioner. If the property is tenanted, the deferred arrangement shall be cancelled, and the amount deferred will become due and payable from the date of tenancy.
- 5.3 Once a deferral arrangement is entered into, the approved Pensioner shall be eligible for a discount on prompt payment of the Minimum General Rate and all other rates and charges appearing on the rates notice in accordance with Council's Revenue Policy.

#### Related Polices and Legislation

Local Government Act 2009 (Qld) (Act) Chapter 4 Part 1  
Local Government Regulation 2012 (Qld) (Regulation) Chapter 4 Part 10  
Application for Rate Assistance for Eligible Pensioners Form  
Revenue Statement  
Pensioner Rates Rebate Policy  
Rate Relief Policy  
Rates and Charges Recovery Policy  
Interest on Overdue Rates, Charges and General Debts Policy  
Administrative Action Complaints Policy

#### Definitions

**Approved Pensioner Card** refers to:

- (a) Queensland Pensioner Concession Card issued by Centrelink or Department of Veterans' Affairs ("QPCC Card"); or
- (b) Department of Veterans' Affairs Health Card for all conditions ("Gold Card").





## STRATEGIC POLICY

### Rates Concession for Pensioners – Deferral Arrangement

Endorsed by Council

26 June 2024

**CEO** refers to the Chief Executive Officer of Council appointed in accordance with the Act, or any person acting in that role.

**Charges** refer to all other amounts included in the rates notice, other than General Rates.

**Council** refers to the Whitsunday Regional Council.

**Form** refers to the “Application for Rates Assistance for Eligible Pensioners” form.

**General Rate** refers to general rates as defined under s 92(2) of the Act.

**Hardship** refers to when, in the reasonable opinion of Council, the property is the ratepayer’s Principal Place of Residence, if payment of Rates and Charges was made, the ratepayer would be left unable to provide Necessities for themselves, their family or other dependents, and the ratepayer has no other practical sources of Financial Support.

**Minimum General Rate** means the minimum general rates levy of the first (lowest) bank of the Residential Owner Occupier category in the relevant rating period, pursuant to section 77 of the Regulation and Council’s Revenue Statement.

**Necessities** includes food, accommodation, clothing, medical treatment, education or any other basic necessities.

**Pensioner** refers to a holder of an Approved Pensioner Card.

**Principal Place of Residence** refers to a single dwelling where the registered owner (ratepayer) resides for more than 60% of the relevant financial year, as evidenced through the electoral roll, taxation, pension records or other document acceptable to Council.

**Rates and Charges** refers to levies imposed on land and for a service, facility or activity that is supplied or undertaken by the local government or someone on behalf of the local government, including:

1. General Rates (including differential rates); and
2. Special Rates and Charges; and
3. Utility Charges; and
4. Separate Rates and Charges.

| COUNCIL POLICY          |                            |                    |              |
|-------------------------|----------------------------|--------------------|--------------|
| Date Adopted by Council | 26 June 2024               | Council Resolution |              |
| Effective Date          | 01 July 2024               | Next Review Date   | 30 June 2025 |
| Responsible Officer(s)  | Manager Financial Services | Revokes            |              |





## STRATEGIC POLICY

### Rate Relief Policy

Endorsed by Council

26 June 2024

## Purpose

Recovery of outstanding debts is an important aspect of Council's financial management. Council is therefore committed to the collection of overdue Rates and Charges in a fair, equitable and timely manner, but with due consideration to Hardship faced by ratepayers and customers.

Council has resolved to grant a concession/s to ratepayers where it is satisfied that payment of Rates and Charges would cause Hardship to the ratepayer. The purpose of this Policy is to provide guidance on:

1. when a ratepayer will be considered to fit within the 'class' of ratepayers who may be entitled to the concession;
2. how, and by who, that determination will be made; and
3. what concession/s may be given to the ratepayer.

## Scope

This Policy applies to all ratepayers within Council's local government area who are experiencing Hardship, and as a result, are unable to pay their Rates and Charges when due and payable.

## Guiding Principles

### 1. General

1.1 Council shall only consider granting a rate relief concession under this Policy to assist ratepayers who are experiencing Hardship.

1.2 All applications for rate relief must satisfy the following criteria:

- 1.2.1 the ratepayer is willing and has the intention to pay, but is unable to meet their repayments;
- 1.2.2 the application demonstrates unusual and severe difficulty rather than the usual frustrations and trials to which other ratepayers or similar organisations are subjected to from time to time;
- 1.2.3 with formal hardship assistance, it is expected that a ratepayer's financial situation can be restored.

1.3 In consideration of an application for rate relief, Council Officers are to apply the following principles:

- 1.3.1 Council has a responsibility to recover monies owing to it in a timely and efficient manner to finance its operations and ensure effective cash flow management;
- 1.3.2 Early intervention and prevention benefits both the ratepayer and the Council to prevent large levels of debt accumulating;
- 1.3.3 Council must operate effective debt collection processes;
- 1.3.4 Council aims to minimise the amount of outstanding monies that it is owed;
- 1.3.5 Ratepayers are expected to take responsibility for their debt obligations and to organise their affairs in such a way as to be able to discharge these obligations when required;





## STRATEGIC POLICY

### Rate Relief Policy

Endorsed by Council

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- 1.3.6 Concessions resolved by Council must be consistent with Chapter 4, Part 10 of the Local Government Regulation;
- 1.3.7 Building relationships with local community services, such as financial counsellors or community legal centres, will assist to support ratepayers experiencing financial difficulty or who may experience barriers engaging with Council;
- 1.3.8 Ratepayers suffering long term financial hardship, as defined by the inability to provide evidence that a ratepayer could meet future Rates and Charges in the medium to long term future, should not be provided rate relief, other than a short deferral of six months to make other financial arrangements to clear the debt; and
- 1.3.9 A concession granted to a ratepayer must achieve the clearance of all outstanding Rates and Charges within a reasonable timeframe that must not exceed a maximum of three (3) years.

#### 2. Application for Concession

- 2.1 An application for rate relief under this Policy must be completed by the ratepayer and submitted on the approved Form referred to as an "Application for Rate Relief". Council Officers will provide assistance to complete the Form and provide all necessary information to the ratepayer to assist the ratepayer in making decisions regarding the management of their debt to Council.
- 2.2 The ratepayer must complete the Form and supply sufficient information for Council Officers to decide the application in accordance with this Policy. The Form must include a signed statutory declaration that the information provided is accurate and true.
- 2.3 The Form must be accompanied by sufficient evidence to demonstrate hardship (including, but not limited to, the items specified in the Form).
- 2.4 Applications that do not have sufficient information must be returned to the ratepayer for further information before being considered. Should sufficient information not be provided, or information needs to be substantiated, Council Officers may seek further information from the applicant or other available sources (without breaching the ratepayer's right to privacy) to support information provided in the Form. If the further information is not provided by the Applicant within the time specified (which must be reasonable), then Council may refuse to deal with the application or refuse the application.
- 2.5 Council Officers shall provide contact details for financial counselling to any ratepayer that presents evidence of Hardship.
- 2.6 If a Pensioner experiencing Hardship wishes to apply for an agreement to defer payment of a portion of their General Rate under Council's Rate Concession for Pensioners - Deferral Arrangement Policy, they will be required to submit a separate application in accordance with that relevant Policy. For clarity, submission of an application under Council's Rate Concession for Pensioners – Deferral Arrangement Policy will not preclude the ability to submit an application for consideration under this Policy, but concessions will only be granted under one of Council's policies for any given assessment.





## STRATEGIC POLICY

### Rate Relief Policy

Endorsed by Council

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#### 3. Considerations Relevant to Assessing an Application

- 3.1 The Council Officer decision regarding an application for rate relief must be made consistently with the criteria, principles, and objectives within this Policy. The nature of concessions granted are generally determined on a case-by-case basis in accordance with this Policy.
- 3.2 Where there is the intention – but not the capacity – to make a payment within the time frame required, consideration will be given to a concession due to Hardship.
- 3.3 A failure to have a capacity to pay can be identified by any of the following:
  - 3.3.1 the ratepayer themselves;
  - 3.3.2 a Council Officer of Council's Corporate Services Department;
  - 3.3.3 an independent accredited financial counsellor; or
- 3.4 Hardship should be determined by Council Officers in relation to both income (gross household income, commercial income/profit) and assets (income producing assets). Gross household income should include income from employment, pensions, other social security benefits, income from rental properties, other investment income, as well as deemed income (e.g. potential rental income from non-owner residents such as children that live at home and earn income but do not pay rent).
- 3.5 In assessing an application for rate relief, Council Officers must consider whether the ratepayer could meet the rate liability by rescheduling commitments or by selling non-essential assets such as (but not limited to) non-residential caravans, holiday or investment properties, luxury cars, boats, substantial life assurances or annuity entitlements, shares, or other investments. In complex cases, face value as provided by the ratepayer should not be relied upon, but rather a professional valuation will be required (paid for by the ratepayer).
- 3.6 In assessing an application for rate relief, Council Officers must consider whether the ratepayer has deliberately placed themselves in the financial hardship, in which case relief may be denied.
- 3.7 Where financial Hardship has been determined, all reasonable steps will be taken to establish a payment arrangement or to negotiate settlement of the outstanding debt with the ratepayer concerned prior to considering a rebate unless exceptional circumstances are approved in accordance with delegated authority as determined by Council.
- 3.8 Any payment arrangement negotiated, or rebate applied, must take into account the ratepayer's capacity to pay and allow for the arrangement to be re-negotiated if there is a demonstrable change in circumstances.
- 3.9 Any payment arrangement negotiated must be enacted by the ratepayer within fourteen (14) days. Failure to act by the ratepayer within this timeframe will make the negotiated payment arrangement null and void.
- 3.10 A concession for hardship may include a rebate of interest where it is determined that a debt is irrecoverable or uneconomical to recover if the interest remained payable or when a rebate of interest will result in a favourable settlement of all outstanding debt.





## STRATEGIC POLICY

### Rate Relief Policy

Endorsed by Council

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- 3.11 Only in very exceptional cases would a concession include a rebate of Rates and Charges. Any debts written off are to be approved in accordance with delegated authority as determined by Council.
- 3.12 Where the relevant property is not the Principal Place of Residence of the ratepayer, the ratepayer is only eligible for Category 1 – Temporary Hardship concessions unless there are exceptional circumstances attributed to a class of ratepayers.
- 3.13 All Council Officer recommendations regarding applications for rate relief must be reviewed and approved by the Director Corporate Services or authorised officer prior to being enacted.
- 3.14 To guide Council Officers in assessing an application for rate relief, including the concessions that may be granted and the conditions imposed, the applications may be categorised according to the following (without limitation and as a guide only):

#### Category 1 - Temporary Hardship:

- 3.15 The ratepayer is seeking assistance from Council to overcome a short-term payment difficulty where they are unable to pay the Rates and Charges within the Prescribed Period. It is likely that the ratepayer will make their repayment in full at a later date. To be eligible for a payment arrangement, there must be evidence of intention to pay but not the capacity to pay due to the short-term impacts of their circumstances.
- 3.16 Relief may take the form of a deferral and/or payment arrangement of up to twelve (12) months. If a greater period than twelve (12) months is required to make payment in full, the ratepayer should seek assistance under Category 2 – Complex Hardship.

#### Category 2 - Complex Hardship (where a concession is likely to restore a ratepayer's financial situation):

- 3.17 To be considered under this category for a concession, the ratepayer must show evidence that their financial situation can be restored, and that future rates can be paid as they fall due if the concession is approved.
- 3.18 Relief may take the form of one or more of:
  - 3.18.1 A deferral and/or payment arrangement between twelve (12) months and two (2) years; and/or
  - 3.18.2 A rebate on all or part of the debt that relates to the interest charged;
  - 3.18.3 A rebate on all or part of the Rates and Charges (only in exceptional cases).

#### Category 3 - Severe Hardship (where despite a concession, restoration of the customer's financial situation is unlikely):

- 3.19 Where, in the assessment by Council, the restoration of a ratepayer's financial situation over the medium to long term is unlikely, the application for a concession should not be approved.
- 3.20 Instead, relief may take the form of a short period of deferral of up to six (6) months in which Council will not pursue further recovery action, to allow the ratepayer to make other financial arrangements. After the relief period, other debt recovery actions may be implemented by Council





## STRATEGIC POLICY

### Rate Relief Policy

Endorsed by Council

26 June 2024

(as per Council's "Rates & Charges Recovery Policy").

- 3.21 Relief may also take the form of an agreement to accept transfer of unencumbered land in full or part payment of the Rates and Charges in accordance with section 121(c) of the Local Government Regulation. However, it is at Council's sole discretion as to whether it grants this type of relief and is subject to a commercial valuation of the land being undertaken.
- 3.22 The concession available and conditions for such concessions for each category will be as per the following table (without limitation and as a guide only):

| Category             | Concession Available                                                                                              | Condition                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|----------------------|-------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 Temporary Hardship | <ul style="list-style-type: none"> <li>Deferral and/or a payment arrangement up to twelve (12) months.</li> </ul> | <ul style="list-style-type: none"> <li>In accordance with Council's ability to require the ratepayer to pay an additional charge in return for Council agreeing to defer payment of the Rates and Charges under section 125(3) of the Regulation, interest will accrue during the period of the deferral and/or payment arrangement.</li> <li>May be granted in respect of land where it can be substantiated in writing to the satisfaction of Council that the ratepayer will be unable to pay all Rates and Charges within the Prescribed Period.</li> <li>Council reserves the right to review accepted deferral/payment arrangements with a view to increasing the required rate of payments at any time where it deems this to be appropriate;</li> <li>The debt must be cleared in full by the end of the arrangement, including new rates and charges accrued during the arrangement;</li> <li>Future payment arrangements, under Category 1, will be accepted by Council provided the arrangement is cleared in full at the end of each arrangement period;</li> <li>No early payment discount will be available; and</li> <li>If the ratepayer fails to make the agreed part payments, or full payments by the end of the period, approval for the deferral/payment arrangement will be automatically withdrawn without further notice. The outstanding Rates and Charges will fall due for payment <u>immediately</u> and legal action may be pursued for full recovery of the debt in accordance with Council's Rates and Charges Recovery Policy.</li> </ul> |





## STRATEGIC POLICY

## Rate Relief Policy

Endorsed by Council

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| Category           | Concession Available                                                                                                                           | Condition                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|--------------------|------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2 Complex Hardship | a) Deferral and/or payment arrangement between twelve (12) months and two (2) years.                                                           | <ul style="list-style-type: none"> <li>In accordance with Council's ability to require the ratepayer to pay an additional charge in return for Council agreeing to defer payment of the Rates and Charges under section 125(3) of the Regulation,</li> <li>Interest will accrue during the period of the deferral and/or payment arrangement;</li> <li>May be granted in respect of a property where the ratepayer resides as their Principal Place of Residence.</li> <li>Council reserves the right to review accepted deferral/payment arrangements with a view to increasing the required rate of payments at anytime where it deems this to be appropriate;</li> <li>The debt must be cleared in full by the end of the arrangement, including new charges accrued during the arrangement;</li> <li>No further payment arrangements under Category 2 will be accepted for a period of one (1) year from approval under section 2 (iii). It is expected that a customer's financial situation can be restored. The granting of Hardship Assistance is intended as a temporary measure, to assist with full payment of the Assessment at the end of the period; No early payment discount will be available;</li> <li>If the ratepayer fails to make the agreed part payments, or full payments by the end of the period, the deferral/payment arrangement will be automatically withdrawn without further notice. The full amount of Rates and Charges (and accrued interest) will fall due for payment <u>immediately</u> and legal action may be pursued for full recovery of the debt in accordance with Council's Rates and Charges Recovery Policy.</li> </ul> |
|                    | b) A rebate on all or part of the debt that relates to interest charged (amount only up to where it makes the agreement financially feasible). | <ul style="list-style-type: none"> <li>To be applied only on full settlement of all outstanding amounts; and</li> <li>Failure to comply with any deferral and/or payment arrangement will result in ratepayer foregoing the agreed rebate.</li> </ul> <p>Conditions will be determined on a case-by-case basis.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |





## STRATEGIC POLICY

### Rate Relief Policy

Endorsed by Council

26 June 2024

| Category          | Concession Available                                                                                                                                                            | Condition                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                   | c) A rebate on all or part of Rates and Charges (only in exceptional Circumstances)                                                                                             | <ul style="list-style-type: none"> <li>Conditions will be considered on a case-by-case basis under s 121 (a) of the Regulation and who is a member of a stated class of ratepayer s122 (1)(b).</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 3 Severe Hardship | a) A time period up to six (6) months may be provided in which Council will not pursue further recovery action, to provide ratepayer time to make other financial arrangements. | <ul style="list-style-type: none"> <li>Interest will accrue during the period in accordance with section 133 of the Regulation and Council's Interest on Overdue Rates, Charges and General Debtors Policy;</li> <li>May be granted in respect of a property where the ratepayer resides as their Principal Place of Residence.</li> <li>Ratepayer provided with notification that no concession, other than a delay in Council recovering the debt; and</li> <li>Ratepayer advised to seek financial counselling.</li> <li>No further payment arrangements under Category 3 will be accepted for a period of one (1) year from approval under section 2 (iii). It is expected that a customer's financial situation can be restored. The granting of Hardship Assistance is intended as a temporary measure, to assist with full payment of the Assessment at the end of the period;</li> </ul> |
|                   | b) An agreement to accept transfer of unencumbered land in full or part payment of the Rates and Charges in accordance with section 121(c) of the Regulation.                   | <ul style="list-style-type: none"> <li>Subject to commercial valuation of land being undertaken.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

### Related Policies and Legislation

Local Government Act 2009 (Qld) (Act) Chapter 4 Part 1

Local Government Regulation 2012 (Qld) (Regulation) Chapter 4 Part 10 and 12

Information Privacy Act 2009 (Qld) (IPA) Chapter 2 Part 2

Application for Rate Relief Form

Rates & Charges Recovery Policy





## STRATEGIC POLICY

### Rate Relief Policy

Endorsed by Council

26 June 2024

Rates Concession for Pensioners – Deferral Arrangement Policy  
Interest on Overdue Rates, Charges & General Debtors Policy

### Definitions

**CEO** refers to the Chief Executive Officer of Council appointed in accordance with the Act, or any person acting in that role.

**Council** refers to the Whitsunday Regional Council.

**Council Officer** refers to an employee of Council, excluding contractors and volunteers.

**DCS** refers to the Director of Corporate Services of Council appointed in accordance with the Act, or any person acting in that role.

**Financial Support** includes any financial support from any other means including from personal funds or other business/investment activities (including any related companies or trusts of the ratepayer where the ratepayer has an interest). Where the ratepayer is a company, this also refers to any other reasonably available financial support from any other Related Entity of the company.

**Hardship** refers to when, in the reasonable opinion of Council:

- (a) where the property is the ratepayer's Principal Place of Residence, if payment of Rates and Charges was made, the ratepayer would be left unable to provide Necessities for themselves, their family or other dependents, and the ratepayer has no other practical sources of Financial Support; or
- (b) where the property is used for commercial or industrial purposes by the ratepayer themselves in the operation of one or more businesses or, where the property is an investment property of the ratepayer or otherwise not used by the ratepayer itself (including residential rental properties and commercial/industrial rental properties) and:
  - (i) the ratepayer can demonstrate that their income has been detrimentally impacted due to causes outside of their reasonable control (other than exercise of valid legal rights); and
  - (ii) if payment of Rates and Charges were made:
    - a. the ratepayer would be left unable to pay the essential holding costs of the property (including, for example, mortgage repayments); and
    - b. *if the ratepayer is an individual* – be left unable to provide Necessities for themselves, their family or other dependents; or
    - c. *if the ratepayer is an entity (company, trust etc)* – the 'alter ego' of the entity (being the director/s and/or shareholders with the controlling interest) would be left unable to provide Necessities for themselves, their family or other dependents; and
  - (iii) the ratepayer has no other practical sources of Financial Support;

**Related Entity** refers to the definition of "related entity" in section 9 of the *Corporations Act 2001* (Cth).





## STRATEGIC POLICY

### Rate Relief Policy

Endorsed by Council

26 June 2024

**Necessities** includes food, accommodation, clothing, medical treatment, education or any other basic necessities.

**Pensioner** refers to a holder of either a Queensland Pensioner Card issued by Centrelink or Department of Veterans' Affairs ("QPCC Card") or a Department of Veterans' Affairs Health Card for all conditions ("Gold Card.").

**Prescribed Period** refers to the period for payment from the date of issue of the rate notice.

**Principal Place of Residence** refers to a single use residential property where the registered owner (ratepayer) resides for more than 60% of the relevant financial year, as evidenced through the electoral roll, taxation, pension records or other document acceptable to Council.

**Rates and Charges** refers to levies imposed on land and for a service, facility or activity that is supplied or undertaken by Council or someone on behalf of Council, including:

- (a) General Rates (including differential rates);
- (b) Special Rates and Charges;
- (c) Utility Charges; and
- (d) Separate Rates and Charges,

as well as any accrued interest on outstanding balances (where applicable).

## COUNCIL POLICY

|                                |                            |                           |              |
|--------------------------------|----------------------------|---------------------------|--------------|
| <b>Date Adopted by Council</b> | 26 June 2024               | <b>Council Resolution</b> |              |
| <b>Effective Date</b>          | 1 July 2024                | <b>Next Review Date</b>   | 30 June 2025 |
| <b>Responsible Officer(s)</b>  | Manager Financial Services | <b>Revokes</b>            |              |





## STRATEGIC POLICY

### Concession for Concealed Water Leaks Policy

Endorsed by Council

26 June 2024

## Purpose

The purpose of this Policy is to guide Council as to how to apply and administer a rebate to Water Consumption Charges where a Concealed Water Leak has occurred, and a ratepayer has received a larger than usual Water Notice which will otherwise result in financial hardship to the ratepayer.

## Scope

This Policy is applicable to ratepayers who are issued with a Water Notice, in keeping with Council's Revenue Policy, who will experience financial hardship due to a larger than usual Water Notice due to a Concealed Leak.

## Guiding Principles

1. Council has resolved to grant a rebate, pursuant to section 120(1)(c) and 121(1)(a) of the Regulation, to Water Consumption Charges, where a Concealed Leak has occurred, and a ratepayer has received a larger than usual Water Notice and the larger than usual Water Notice will result in financial hardship to the ratepayer.
2. In instances of a Concealed Leak, a rebate of a part of the Water Consumption Charge in respect of the estimated quantity of water lost through the Concealed Leak may be granted, with the amount of the rebate to be determined by the CEO or a delegate of the CEO in accordance with this Policy.
3. Applications to Council for the rebate must be lodged by the registered property owner or body corporate using the Concealed Water Leakage Application Form, which must be fully completed, including the section to be completed by the licensed plumber undertaking the repair of the Concealed Leak and all available evidence to establish that the leak was a Concealed Leak.
4. A Council plumbing inspection may be requested and conducted before the pipes are covered, for further evidence to confirm the site and nature of the leak, and the standard of the water reticulation within the property. No fee will be charged by Council for this inspection.
5. A licensed plumber must be engaged by a property owner to repair a Concealed Leak. The plumber shall, in addition to completing the relevant section in the Form, submit to Council a copy of a "Notifiable Work" lodgement receipt for the Form 4 that has been lodged with QBCC in accordance with the PDA (where applicable).
6. Where a concession for hardship arising from a Concealed Leak has been approved, the applicable concession will be calculated as follows:
  - 6.1. The assessed volume of water lost due to the Concealed Leak (the 'Concealed Leak Usage') is the Water Consumption in the period for which the concession is being sought less the Average Water Usage for the property, subject to the any maximum limits identified elsewhere in this Policy.
  - 6.2. The charge for the Concealed Leak Usage will be:
    - 6.2.1 if the Average Water Usage is less than the Tier 1 Quantity, for that volume of the Tier





## STRATEGIC POLICY

### Concession for Concealed Water Leaks Policy

Endorsed by Council

26 June 2024

1 Quantity attributable to the Concealed Leak Usage (after the Average Water Usage has been accounted for) charged at the Tier 1 Rate, plus any balance Concealed Leak Usage charged at the Tier 2 Rate; or

6.2.2 if the Average Water Usage is greater than or equal to the Tier 1 Quantity, the Concealed Leak Usage charged at the Tier 2 Rate.

6.3. The rebate for the Concealed Leak will be:

|                                                                    |       |
|--------------------------------------------------------------------|-------|
| [the charge for Concealed Leak Usage (calculated as per clause b)] | X 50% |
|--------------------------------------------------------------------|-------|

6.4. For avoidance of doubt, there will be no rebate on the balance 50% of the charge for the Concealed Leak Usage.

7. For purposes of calculating the rebate, the Concealed Leak Usage will be capped at 1,000 kilolitres per property connection for single residential property owners and all non-residential property owners.

8. Where the property is a multi-dwelling property, the Concealed Leak Usage will be capped for purposes of calculating the rebate as follows:

|                |                                       |
|----------------|---------------------------------------|
| 2-5 Dwellings  | 750 kilolitres per unit or assessment |
| 6-10 Dwellings | 500 kilolitres per unit or assessment |
| >10 Dwellings  | 350 kilolitres per unit or assessment |

9. Where the residential property is the Principal Place of Residence of an eligible Pensioner, there will be no cap applied to the Concealed Leak Usage, in calculating the rebate.

10. The property owner will remain responsible for all balances due to Council after the credit for the concession has been applied to the assessment.

11. Once a Concealed Leak rebate has been granted for a given assessment, the property owner will not be eligible for any further rebates due to Concealed Leaks for that assessment for a period of two (2) years. Assessments within a Community Title Scheme arrangement will be eligible for one rebate for each assessment, as long as a separate Water Access Charge is being levied on each assessment.

12. Application will only be accepted for Concealed Leak rebates for the current billing period. The application period will close for this period after the next billing period issue date.

13. As the primary responsibility for water consumed through a water connection remains with the owner of the property, Council reserves the right to amend, vary or determine any rebate based on the facts and circumstances of individual cases.

14. Interest will accrue on all applicable balances against the assessment, in accordance with Council's Interest on Overdue Rates, Charges & General Debts Policy while an application for a rebate due to a Concealed Leak is being assessed.





## STRATEGIC POLICY

### Concession for Concealed Water Leaks Policy

Endorsed by Council

26 June 2024

## Related Policies and Legislation

*Plumbing and Drainage Act 2018 (Qld) (PDA)*

*Plumbing and Drainage Regulation 2019 (Qld) (PDA Regs)*

*Local Government Act 2009 (Qld) (Act)*

*Local Government Regulation 2012 (Qld) (Regulation) Chapter 4 Part 10 Queensland*

*Plumbing & Wastewater Code (Code)*

Revenue Statement

Interest on Overdue Rates, Charges & General Debts Policy

Application for Concession due to Concealed Leak Form

Concealed Water Leakage Procedure

## Definitions

**Average Water Usage** refers to the average of the water usage for the property for the preceding four (4) billing periods. However, the use of a four (4) period average will be subject to availability of historic data. Where four (4) periods of data are not available (e.g. a new residence constructed one year ago), any available data will be used to calculate the average.

Where a property has changed ownership, only Billing Periods under the current ownership will be deemed relevant for the calculation of the average Water Consumption.

Where the property has no historic data, the average consumption after the leak has been fixed may be used to determine the average water use under this policy.

**Billing Period** refers to the time between meter readings and does not refer to the issue date or the payment due date on the Water Notice.

**CEO** refers to the Chief Executive Officer of Council appointed in accordance with the Act, or any person acting in that role.

**Council** refers to the Whitsunday Regional Council.

**Concealed Leak** refers to a leak within a property's internal water infrastructure (up to and including where the pipes connect to the meter) that is not apparent and could not reasonably be expected to be apparent, as determined by Council (i.e. hidden from view and no visible signs indicative of a leak due to it being at a considerable depth, underneath a building, footpath or concrete drive or similar reasons).

A **Concealed Leak** will not include leaks that are caused by:

- (a) the use of incorrect materials;
- (b) workmanship which is not consistent with applicable sections of AS/NZS 3500.1;
- (c) internal infrastructure being of excessive age and/or in a poor state of repair;
- (d) as a result of any form of construction activity, including landscaping and gardening activities;





## STRATEGIC POLICY

### Concession for Concealed Water Leaks Policy

|                     |              |
|---------------------|--------------|
| Endorsed by Council | 26 June 2024 |
|---------------------|--------------|

(e) vandalism, theft or carelessness;

or where:

- (a) the leak occurred in pipework, fittings or appliances located within or on a building or structure;
- (b) the leak occurred in a swimming pool, spa or other water feature, or the fittings or pipework supplying them;
- (c) the leak occurred in pipework, fittings or appliances used in garden watering or irrigation; or
- (d) no action was taken to locate and repair the leak within fourteen (14) days of the leak becoming apparent.

A leak will be considered to have become apparent upon the ratepayer receiving an excessive water consumption alert or a higher than usual Water Notice from Council.

**Form** refers to "Application for Concession due to Concealed Leak" form.

**Pensioner** refers to a holder of either a Queensland Pensioner Card issued by Centrelink or Department of Veterans' Affairs ("QPCC Card") or a Department of Veterans' Affairs Health Card for all conditions ("Gold Card").

**Principal Place of Residence** refers to a single dwelling where the registered owner (ratepayer) resides for more than 60% of the relevant financial year, as evidenced through the electoral roll, taxation, pension records or other document acceptable to Council.

**QBCC** refers to the Queensland Building & Construction Commission.

**Tier 1 Rate** refers to the Tier 1 Rate of the Water Consumption Charge as defined in the Revenue Statement.

**Tier 1 Quantity** refers to the quantity of water charged at the Tier 1 Rate as defined in the Revenue Statement.

**Tier 2 Rate** refers to the Tier 2 Rate of the Water Consumption Charge as defined in the Revenue Statement.

**Water Consumption** refers to the water that has passed through the metering device used by Council or the estimated water consumption that has been determined by Council in the event that a metering device is found to be faulty or to have been interfered with so as to not properly record water supplied to the property by Council.

**Water Notice** refers to the notice issued by Council to the owner of a property which contains the Water Consumption Charges for the property within the Billing Period.

| COUNCIL POLICY          |                            |                    |              |
|-------------------------|----------------------------|--------------------|--------------|
| Date Adopted by Council | 26 June 2024               | Council Resolution |              |
| Effective Date          | 1 July 2024                | Next Review Date   | 30 June 2025 |
| Responsible Officer(s)  | Manager Financial Services | Revokes            |              |





## STRATEGIC POLICY

### Donations on Rates and Charges for Not-for-Profit Organisations Policy

Endorsed by Council

26 June 2024

#### Purpose

Council may grant a donation, in the form of a rebate of a percentage of certain Council Rates and Charges, for particular categories of Not-For-Profit organisations.

The purpose of this Policy is to provide an administrative framework for consistently assessing requests for assistance made by Not-For-Profit organisations that offer a benefit to the residents of the Council area, to alleviate the cost of the annual rates and charges.

#### Scope

This Policy applies to all Not-For-Profit organisations within the defined categories, who may apply for a donation towards their Rates and Charges payable to Council.

#### Guiding Principles

1. In some circumstances, Council will provide a donation (i.e. a rebate) to alleviate the financial burden of Council's annual Rates and Charges on Not-For-Profit organisations.
2. Council will only provide assistance under this Policy to Not-For-Profit organisations that provide services or benefits to the residents of the Council area. All applicant organisations must submit evidence to Council:
  - 2.1 establishing that it is a Not-For-Profit organisation. Such documentation must at least include a copy of its current constitution or governing documents, and registration number under the *Associations Incorporation Act 1981* (Qld) or equivalent as appropriate.
  - 2.2 detailing the services or benefits it provides to the residents specifically within the Council area.
3. When assessing a request for a donation, Council may give consideration to an applicant's current financial position and ability to pay the annual rates. The Not-For-Profit organisation may also be required to provide Council with a copy of its previous year's audited financial statements, where the Not-For-Profit organisation received a donation under this Policy in the previous financial year.
4. Council may grant financial assistance equivalent to a specified percentage of the Rates and Charges levied for the current financial year. The exact nature and extent of assistance will depend on the category of the Not-For-Profit organisation, determined in accordance with clause 10 and 11.
5. Financial assistance can be applied to the principal property of the organisation only. Where an organisation owns or has a term lease over multiple properties, the donation can only be applied to the single property where the organisation conducts majority of its operations from.
6. No assistance will be offered for other Council rates or charges that may be levied from time to time, or for any levies imposed by the State Government.
7. No assistance will be offered for other Council rates or charges that may be levied from time to time, or for any levies imposed by the State Government.





## STRATEGIC POLICY

### Donations on Rates and Charges for Not-for-Profit Organisations Policy

Endorsed by Council

26 June 2024

8. No assistance will be offered to political or religious organisations.
9. Where a community organisation has entered into a lease agreement with Council, a land valuation will need to be conducted by the Department of Resources in order for rates to be assigned to the property. Once Council has received the valuation and assigned rates to the property, the organisation can then apply for a donation on their rates and service charges for the current financial year.
10. No assistance will be offered retrospectively, in exception only to circumstances outlined in item 9.
11. Council will consider donations for Not-For-Profit organisations that:
  - 11.1 own, or have a term lease over, the relevant property; and
  - 11.2 use the relevant property solely or predominantly to deliver the organisations services to the community.
12. Council will consider donations for Not-For-Profit organisations that deliver the following services:

| Description of Services                                                 | Additional Eligibility Requirements | Maximum Concession                                                                                                                                                                                                                                                                                                                                                                                     |
|-------------------------------------------------------------------------|-------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Sporting, Recreational, Youth, Community Organisation or similar</b> |                                     | Council may grant donations to a maximum of: <ol style="list-style-type: none"><li>a) 100% of the Rates levied for the current financial year; and/or</li><li>b) 50% of the Utility Charges that have been levied for the current financial year.</li></ol>                                                                                                                                            |
| <b>Police and Citizens Youth Clubs (PCYC)</b>                           |                                     | <p>Council may grant donations in relation to up to a maximum of:</p> <ol style="list-style-type: none"><li>a) 100% of the Rates levied for the current financial year; and/or</li><li>b) 50% of Utility Charges that have been levied for the current financial year.</li></ol> <p>In addition, Council may grant a donation of 100% of the Waste Charges for the Bowen and the Whitsunday PCYCs.</p> |





## STRATEGIC POLICY

### Donations on Rates and Charges for Not-for-Profit Organisations Policy

Endorsed by Council

26 June 2024

| Description of Services                        | Additional Eligibility Requirements                                                                                                                                                                                                                                                                                                                                                                                  | Maximum Concession                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Aged Homes</b>                              | <p><b>Council</b> may only grant donations in relation to properties:</p> <ul style="list-style-type: none"> <li>a) used primarily for aged accommodation; and</li> <li>b) owned by a <b>Not-For-Profit</b> organisation.</li> </ul>                                                                                                                                                                                 | <p>Council may grant donations up to a maximum of:</p> <ul style="list-style-type: none"> <li>a) 100% of the Rates levied for the current financial year; and/or</li> <li>b) 50% of the Utility Charges levied for the current financial year.</li> </ul> <p>The portion of self-contained aged accommodation and aged housing situated within a multi-use aged persons or nursing home complex is excluded from obtaining a donation under this Policy.</p> |
| <b>Nursing Homes</b>                           | <p><b>Council</b> may only grant donations in relation to properties:</p> <ul style="list-style-type: none"> <li>a) primarily utilised for nursing home purposes, including hostel, dementia, and care assisted accommodation; and</li> <li>b) owned by a <b>Not-For-Profit</b> organisation.</li> </ul>                                                                                                             | <p>Council may grant donations up to a maximum of:</p> <ul style="list-style-type: none"> <li>a) 100% of the Rates levied for the current financial year; and/or</li> <li>b) 50% of the Utility Charges levied for the current financial year.</li> </ul> <p>The portion of self-contained aged accommodation and aged housing situated within a nursing home complex are excluded from obtaining donations under this Policy.</p>                           |
| <b>Affordable/Social Housing Organisations</b> | <p><b>Affordable Housing Organisations</b> will be eligible for donations from <b>Council</b> provided:</p> <ul style="list-style-type: none"> <li>a) the <b>Affordable Housing Organisation</b> is a <b>Not-For-Profit</b> and non-government organisation; and</li> <li>b) the <b>Affordable Housing Organisation</b> is suffering financial hardship and has no other independent avenues for support.</li> </ul> | <p>Council may grant donations up to a maximum of:</p> <ul style="list-style-type: none"> <li>a) 50% of the Rates levied for the current financial year; and/or</li> <li>b) 50% of the Utility Charges levied for the current financial year.</li> </ul>                                                                                                                                                                                                     |





## STRATEGIC POLICY

### Donations on Rates and Charges for Not-for-Profit Organisations Policy

Endorsed by Council

26 June 2024

| Description of Services | Additional Eligibility Requirements                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Maximum Concession |
|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|
|                         | <p>Documentation supporting the organisation's financial position is required to be provided to <b>Council</b>.</p> <p>Further, <b>Council</b> may only grant a donation in relation to properties owned by eligible <b>Affordable Housing Organisations</b> that:</p> <ul style="list-style-type: none"> <li>a) are used for <b>Social Housing</b> or <b>Affordable Housing</b>;</li> <li>b) are located within the <b>Council</b> area; and</li> <li>c) were purchased and became available for <b>Affordable Housing</b> or <b>Social Housing</b> prior to 30 June 2010.</li> </ul> |                    |

13. In general Council will not grant a rebate for Rates and Charges where the Not-for-Profit organisation holds a liquor license or operates gaming machines on their premises. However, Council recognises that some Not-For-Profit community-based organisations with Restricted Liquor Permit experience financial difficulties affecting their ability to pay their annual rates.
14. Accordingly, where a Not-For-Profit community organisation has a Restricted Liquor Permit and does not have gaming machines on their premises, Council may grant a donation.
15. The maximum concession for Not-for-Profit organisations holding a Restricted Liquor Permit will be half of the donation they would have received had they not held such a license.
16. Council may require a copy of the audited financial statements for a Not-For-Profit organisation that has a Restricted Liquor Permit that wishes to seek a donation under this Policy.
17. Council will not provide donations for sporting clubs that have continuous liquor or gaming licenses, in recognition of their abilities to raise revenue through such means.
18. No assistance will be offered where the organisation has outstanding rates and charges.

### Related Policies and Legislation

Local Government Act 2009 (Qld) (Act)

Local Government Regulation 2012 (Qld) (Regulation) in particular chapter 4, part 10.





## STRATEGIC POLICY

### Donations on Rates and Charges for Not-for-Profit Organisations Policy

Endorsed by Council

26 June 2024

## Definitions

**Affordable Housing** refers to properties with long term tenants who have been identified by the Department of Housing and whose rent is calculated at not exceeding 75% of the current median rent for the area and type of property.

**Affordable Housing Organisations** refers to organisations that have a principal charter to offer residential accommodation to residents identified as financially disadvantaged (for example, the Whitsunday Housing Company Ltd).

**Charges** refers to Utility Charges and excludes Special Charges and Separate Charges.

**Council** refers to the Whitsunday Regional Council.

**Not-For-Profit** refers to an entity that:

- a) Council is satisfied is an entity whose objectives do not include making a profit; and
- b) is prevented, either by its governing documents or by operation of law, from distributing its assets for the benefit of particular persons either while it is operating or winding up.

**Principal Property** refers to the single property where the organisation conducts majority of its operations from.

**Rates** refers to General, Special and Separate Rates (including differential rates).

**Restricted Liquor Permit** refers to a Restricted Liquor Permit granted under the *Liquor Act 1992* (Qld).

**Social Housing** refers to properties with long term tenants who have been identified by the Department of Housing and whose rent is calculated at not exceeding 25% of the tenants' assessable income. Short term accommodation for emergency and crisis situations will also be identified for this policy as social housing.

| COUNCIL POLICY          |                                              |                    |              |
|-------------------------|----------------------------------------------|--------------------|--------------|
| Date Adopted by Council | 26 June 2024                                 | Council Resolution |              |
| Effective Date          | 1 July 2024                                  | Next Review Date   | 30 June 2025 |
| Responsible Officer(s)  | Director Community Services and Facilitation | Revokes            |              |



## 2.15 - Investment Policy

### PURPOSE

To present for adoption the Investment Policy for the 2024/25 financial year.

### OFFICER'S RECOMMENDATION

That Council resolve in accordance with Section 191 of the Local Government Regulation 2012 (Qld) to adopt the Investment Policy (**Attachment 1**) for the 2024/25 financial year.

### RESOLUTION SM2024/06/26.15

Moved By: CR J COLLINS

Seconded By: CR J CLIFFORD

That Council resolve in accordance with Section 191 of the Local Government Regulation 2012 (Qld) to adopt the Investment Policy (**Attachment 1**) for the 2024/25 financial year.

### MEETING DETAILS

The motion was Carried 7 / 0.

**CARRIED**

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STRATEGIC POLICY

Investment Policy

Endorsed by Council

26 June 2024

Purpose

Section 104(5)(c) of the *Local Government Act 2009* (Qld) (The Act) and section 191 of the *Local Government Regulation 2012* (The Regulation) state that a local government must prepare and adopt an Investment Policy which outlines:-

1. the local government's investment objectives and overall risk philosophy; and
2. procedures for achieving the goals related to investment stated in the policy.

The purpose of this Policy is to comply with section 191 of the Regulation and to set guidelines for investment of Whitsunday Regional Council's surplus cash balances which meet the requirements of the *Statutory Bodies Financial Arrangements (SBFA) Act 1982* (Qld) (The SBFAA) and its Regulation (The SBFA Regulations).

The Policy supports Council's investment and risk appetite and provides a process to be followed in undertaking investment activities.

To outline the investment strategy and guidelines for the prudent investment of surplus funds with the aim of maximising return on investment after assessing market and liquidity risks.

Scope

This Policy applies to the investment of all surplus funds held by Council.

Authority for implementation of the Investment Policy is delegated by Council to the CEO in accordance with section 257(1)(b) of the Act.

Authority for the day-to-day management of Council's Investment Portfolio be delegated by the CEO to the Manager Financial Services and subject to regular reviews with the Director Corporate Services and the Chief Executive Officer.

Guiding Principles

1. Legislative Framework

- 1.1 Pursuant to section 101 of the Act and section 5(2)(e) of the SBFAA, all local governments are a "statutory body" for the purposes of the SBFA and all their Investments must be managed in accordance with the investment powers under Part 6 of the SBFA.
- 1.2 Pursuant to section 42 of the SBFA, a statutory body may invest depending on whether a category 1, 2 or 3 investment power is allocated to the body as outlined in Schedules 3, 4 and 5 of the SBFA Regulations.
- 1.3 Schedule 3 of the SBFA Regulations allocates a category 1 investment power to Council.





STRATEGIC POLICY

Investment Policy

Endorsed by Council

26 June 2024

1.4 Section 44 of the SBFA outlines the category 1 investment powers and therefore dictates the types of Investments that Council may engage in without further approval from the Treasurer.

1.5 Section 8 of the SBFA Regulations prescribes the rating of the investment arrangements as per section 44(1)(e) of the SBFA.

2. Policy Objectives

2.1 To establish a framework for:-

2.1.1 Ensuring that adequate procedures are in place to safeguard public monies.

2.1.2 Optimising potential returns, while maintaining levels of risk within acceptable parameters and in keeping with Council's Risk Management Policy and Framework.

2.1.3 Maintaining liquidity for day-to-day operations in accordance with the legislative requirements.

3. Investment Objectives and Overall Risk Philosophy

3.1 Council's overall objective is to invest funds at the most advantageous rate of interest available to it at the time, for that Investment type, and in a way that it considers most appropriate given the circumstances.

3.2 Council will manage its investments with a view to optimising the returns while maintaining risks at levels as identified in its Risk Management Framework. Council will avoid speculative high-risk Investments that could compromise the financial sustainability of the Council, harm its reputation, or damage the ratepayers' confidence in Council.

3.3 In priority, the order of Investment activities shall be preservation of capital, liquidity, and return.

Preservation of Capital

3.4 Preservation of capital shall be the principal objective of the Investment Portfolio. Investments are to be performed in a manner that seeks to ensure security of principal of the overall portfolio. This would include managing credit risk, interest rate risk and transactional risk within given risk management parameters and avoiding any transactions that would prejudice confidence in Council or its associated entities.

3.4.1 Credit Risk

Council will evaluate and assess Credit Risk prior to Investment. Council will minimise Credit Risk in the Investment Portfolio by undertaking appropriate due diligence and pre-qualifying all transactions (including the brokers/securities dealers with whom they do business), diversifying the portfolio and ensuring investment arrangements are rated in accordance with section 44(1)(e) of the SBFA and section 8 of the SBFA Regulations.

3.4.2 Interest Rate Risk

Council shall seek to minimise the risk of a change in the market value of the Investment Portfolio because of a change in interest rates, by structuring the Investment arrangements having regard to factors such as cash flow requirements and the term of the Investment.





STRATEGIC POLICY

Investment Policy

Endorsed by Council

26 June 2024

4.1.3 Transactional Risk

Council shall seek to minimise the risk of loss resulting from an internal deficiency or failure, by ensuring appropriate governance, systems and processes are in place and by providing appropriate training and supervision to Investment Officers.

3.5 Council will manage the Investment Portfolio not for speculation, but for generating an acceptable return on investment and in accordance with this Policy.

Maintenance of Liquidity

3.6 Council will seek to ensure that the Investment Portfolio is structured to maintain sufficient liquidity to meet all reasonably anticipated operating cash flow requirements of Council, as and when they fall due, without incurring significant transaction costs or penalties due to withdrawing (cancelling or terminating early) an investment before its maturity/term and/or sell an investment.

3.7 Council should generally avoid illiquid Investments, being Investments that are not publicly traded in sufficient volume to facilitate, under most market conditions, prompt sale without the market price being detrimentally impacted. Examples include (without limitation):

3.7.1 Investment in private placements; and

3.7.2 A security that is not supported or priced by at least two approved brokers/securities dealers.

Return on Investments

3.8 Council will strive to achieve the most advantageous interest rate available to it at the time of the investment for an investment of the proposed type, taking into account Council's risk appetite, the current market interest rates, budget considerations, current and future cash flow requirements and the economic cycle.

4. Procedures

Ethics & Conflicts of Interest

- 4.1 Investment Officers are to manage the Investment Portfolio not for speculation, but for Investment and in accordance with the spirit of this Policy.
- 4.2 Investment Officers must exercise the high level of care, diligence, ethical behaviour, skill, and accountability that a prudent person would (or could reasonably be expected to) exercise in managing public monies. In doing so, Investment Officers should have regard to any best practice or other guidance provided by the QTC and/or the Department of Local Government.
- 4.3 Investment Officers are to avoid any transaction that might harm Council's reputation or reduce public confidence in Council.
- 4.4 Investment Officers engaged in making Investment decisions shall refrain from personal activities that would conflict with the proper execution and management of Council's Investment Portfolio. This includes activities that would impair the Investment Officers' ability to make impartial decisions.





STRATEGIC POLICY

Investment Policy

Endorsed by Council

26 June 2024

- 4.5 Investment Officers engaged in making Investment decisions must immediately upon becoming aware, disclose to the CEO any (potential, perceived or real) conflicts of interest or any investment positions that could be related to Council's Investment Portfolio in accordance with Council's Employee Code of Conduct.

Supporting Financial Services in the Region

- 4.6 Council may, at its sole discretion invest with banks, credit unions, and building societies that offer commercial banking services through a physical presence in at least one town within the region, as a means of supporting those organisations that provide an essential service to the citizens of the region.
- 4.7 The Investment Institutions for such investments shall be identified in the Investment Guideline, as required in clause 4.12, and be approved by the CEO. The Investment Guideline shall also identify the value and term limits for such Investments.

Authorised Investments

- 4.8 Whitsunday Regional Council has Category 1 Investment Power under the SBFA Act 1982. Section 44(1) of the SBFA Act 1982 provides Council with the power to invest in the following authorised investments:

- 4.8.1 Deposits with a financial institution.
- 4.8.2 Investment arrangements accepted, guaranteed, or issued by or for the Commonwealth or a State or a financial institution.
- 4.8.3 Other investment arrangements secured by investment arrangements accepted, guaranteed, or issued by or for the Commonwealth or a State or a financial institution.
- 4.8.4 Investment arrangements, managed or offered by QIC or QTC, prescribed under a regulation for this paragraph.
- 4.8.5 An investment arrangement with a rating prescribed under a regulation for this paragraph; and
- 4.8.6 Other investment arrangements prescribed under a regulation for this paragraph.

- 4.9 However, the Investment/s must be at call or for a fixed time of not more than 1 year in accordance with section 44(2) of the SBFAA.
- 4.10 Investments outside the scope of these powers require the Treasurer's specific approval under Part 7A (type 2 financial arrangements) of the SBFAA.

Prohibited Investments

- 4.11 This Policy prohibits any Investment carried out for speculative purposes.
- 4.12 This Policy prohibits the following Investments:
- 4.12.1 Derivative based instruments (excluding floating rate notes).
- 4.12.2 Principal only investments or securities that provide potentially nil or negative cash flow.





STRATEGIC POLICY

Investment Policy

Endorsed by Council

26 June 2024

4.12.3 Stand-alone securities that have underlying futures, options, forward contracts, and swaps of any kind.

4.12.4 Securities issued in a currency other than Australian dollars.

Investment Parameters

4.13 The Manager Financial Services shall prepare and maintain the Investment Guideline (containing a list of approved Investment Institutions incorporating the following) for the investment of funds:

4.13.1 Approved banks.

4.13.2 Approved commercial paper and medium term note issuers.

4.13.3 Approved credit unions/building societies; and

4.13.4 Approved brokers/dealers and direct issuers for purchase or sale of security with a minimum credit rating of A-.

4.14 The Investment Guideline must be approved by the CEO.

4.15 The Investment Guideline shall identify the approved Investment Institutions (as appointed under section 59 of the SBFAA) and the maximum amounts and terms for Investments with such Investment Institutions. When placing Investments, consideration should be given to the relationship between credit rating and interest rate.

4.16 The maturity structure of the portfolio will reflect the forecast cash flow requirements of Council and will be limited to a maximum term to maturity of one (1) year. At least 10% of the Investment Portfolio must be capable of being liquidated at no cost within seven (7) days.

Internal Controls

4.17 At least three (3) written quotations must be obtained and noted from authorised institutions when investing surplus cash, however this requirement does not apply to investing within the prescribed investment arrangements.

4.18 The DCS shall establish internal controls and processes that will ensure Investment objectives are met and that the Investment portfolios are protected from loss, theft, or inappropriate use.

4.19 A Cash Investment Register must be updated weekly and forwarded to the DCS and Manager Financial Services to ensure investment opportunities are identified to maximise return on investment. The established process will include a report from the Manager Financial Services to the Council, on a monthly basis, no more than forty-five (45) days after the end of the report period, containing the following information:

4.19.1 All investments held as at the specified date; and

4.19.2 A summary of the returns generated by the portfolio and its maturity profile.

4.20 The established process will also involve Council maintaining records to show it has invested in the way most appropriate in all the circumstances, in accordance with section 47(2) of the SBFAA.





STRATEGIC POLICY

Investment Policy

Endorsed by Council

26 June 2024

Delegation of Authority

- 4.21 Authority for the implementation of this Policy is delegated to the CEO in accordance with the Act.
- 4.22 Authority for undertaking the identified activities within this policy is delegated by the CEO to the DCS and the Investment Officers.

Breaches

- 4.23 Any breach of this Policy is to be reported to the CEO and rectified within seven (7) days of the breach occurring. All breaches shall also be reported to Council's Risk and Audit Committee.
- 4.24 In accordance with section 52 of the SBFAA, where Council holds an Investment that is downgraded below the minimum acceptable rating level, as prescribed under the SBFA Regulations for the investment arrangement, Council shall, as soon as practicable but in any event no later than twenty-eight (28) days after the change becomes known to Council, either apply for approval to the Treasurer for continuing with the Investment or break (cancel or terminate early), redeem, withdraw or sell (as the case may be) the Investment.

Related Policies and Legislation

Local Government Act 2009 (Qld) (Act)
Local Government Regulation 2012 (Qld) (Regulation)
Statutory Bodies Financial Arrangements Act 1982 (Qld) (SBFA)
Statutory Bodies Financial Arrangements Regulation 2019 (Qld) (SBFA Regulations)
Banking Act 1959 (Cth) (Banking Act)
Employee Code of Conduct
Employee Conflict of Interest Policy
Investment Administrative Guideline
Risk Management Policy
Risk Management Framework

Definitions

CEO refers to the Chief Executive Officer of Council appointed in accordance with the Act, or any person acting in that role.

Council refers to the Whitsunday Regional Council.

Council Officers refers to the Mayor, Councillors, CEO, employees, and contractors of Council.

Investment Institutions means the other organisation to a transaction, agreement, or contract.

Credit Risk is the risk of loss due to the failure of an investment issuer or guarantor.

DCS refers to the Director of Corporate Services of the Council appointed in accordance with the Act, or any person acting in that role.





STRATEGIC POLICY

Investment Policy

Endorsed by Council

26 June 2024

Financial Institution refers to an authorised deposit-taking institution within the meaning prescribed by section 5 of the Banking Act.

Investment refers to financial arrangements that are acquired or undertaken for the purpose of producing income and/or capital gains and are made in accordance with all applicable legislation.

Investment Officers refers to Council Officers who are engaged in activities related to the Investment of Council's funds.

Investment Portfolio refers to a collection of short, medium, or long-term investments.

MFS refers to the Manager Financial Services of the Council appointed in accordance with the Act, or any person acting in that role.

QIC refers to the Queensland Investment Corporation.

QTC refers to the Queensland Treasury Corporation.

Treasurer refers to the treasurer of the Government of the State of Queensland.

COUNCIL POLICY

Date Adopted by Council	26 June 2024	Council Resolution	
Effective Date	01 July 2024	Next Review Date	30 June 2025
Responsible Officer(s)	Manager Financial Services	Revokes	



2.16 - Debt (Borrowing) Policy

PURPOSE

To present for adoption the Debt (Borrowing) Policy for the 2024/25 financial year.

OFFICER'S RECOMMENDATION

That Council resolve in accordance with Section 192 of the Local Government Regulation 2012 (Qld) to adopt the Debt (Borrowing) Policy (**Attachment 1**) for the 2024/25 financial year.

RESOLUTION SM2024/06/26.16

Moved By: CR M WRIGHT

Seconded By: CR J CLIFFORD

That Council resolve in accordance with Section 192 of the Local Government Regulation 2012 (Qld) to adopt the Debt (Borrowing) Policy (Attachment 1) for the 2024/25 financial year.

MEETING DETAILS

The motion was Carried 7 / 0.

CARRIED

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## STRATEGIC POLICY

### Debt (Borrowing) Policy

Endorsed by Council

26 June 2024

## Purpose

This Policy provides a framework for responsible financial management by ensuring the amount of funds borrowed for capital expenditure is within acceptable limits to Council, its ratepayers and interested external parties.

Section 192 of the *Local Government Regulation 2012 (Qld)* states that a local government must prepare and adopt a debt policy for each financial year which states:

1. the new borrowings planned for the current financial year and the next 9 financial years; and
2. the period over which the local government plans to repay existing and new borrowings.

## Scope

The Policy applies to all forms of existing and proposed borrowings by Council.

## Guiding Principles

### 1 General Principles

- 1.1 As a general principle, Council recognises that loan borrowings for capital works are an important source of funding and that the full cost of infrastructure should not be borne entirely by present-day ratepayers, but instead be contributed to by future ratepayers who will also benefit from such infrastructure to ensure inter-generational equity.
- 1.2 Whilst recognising the importance of loan borrowings in facilitating long term infrastructure projects, Council also recognises that excessive borrowings may create higher risk and increase the cost of providing capital infrastructure. As such, total borrowings should be managed by Council within limits as dictated by prudent financial management practices and to limit future revenue commitments required for interest payments and loan repayments.

### 2 Purpose of Borrowings

- 2.1 Council will generally only borrow money, and apply borrowed money, to fund outlays on identified capital projects which cannot be, or Council considers undesirable to be, funded through other sources, as identified by the adopted Budget.
- 2.2 Borrowings may be made:
  - 2.2.1 To finance the cost of new capital works and asset acquisitions, which cannot be funded through other sources
  - 2.2.2 For genuine emergency purposes
  - 2.2.3 To establish a commercial debt structure for a commercial business unit
- 2.3 It is not the intention of Council to borrow funds for operating activities or recurrent expenditure. However, where required, Council may undertake short term borrowing, seek credit or financial





## STRATEGIC POLICY

### Debt (Borrowing) Policy

Endorsed by Council

26 June 2024

accommodation (e.g. through an overdraft or capital facility) to meet cash flow requirements or emergencies that may arise. Such borrowings are generally to be repaid within the same financial year or in the immediately preceding financial year.

2.4 The basis for determining the utilisation of borrowing to fund a particular project will be guided by the following:

2.4.1 If applicable, any requirements under the Statutory Bodies Financial Arrangements Act and/or any requirements of the Minister for Local Government, the Treasurer and/or the Queensland Treasury Corporation.

2.4.2 Detailed capital works programs and Asset Management Plans for the next 10 years together with the 10-year financial forecast (Long Term Financial Forecast) will provide the basis for determination of funding options for the assets and their overall whole of life costs including any loan servicing costs.

2.4.3 Analysis of existing total debt levels and debt servicing costs with a target of maintaining the Interest Coverage Ratio below 5%.

2.4.4 Where a capital project for a service that is funded by a Significant Business Activity is financed through borrowings, the relevant user charge should reflect the full cost of providing the service, including the loan servicing costs.

2.4.5 Projects which are not funded by user charges should only be considered for loan funding where the project is considered by Council to be beneficial to the majority of ratepayers.

2.5 Where necessary, a review of borrowing needs can be made during the year and this Policy amended accordingly.

2.6 In order to minimise finance costs, loan drawdowns should be deferred as long as possible, after taking into consideration Council's overall cash flow requirements.

### 3. Repayment Term

3.1 The term of loan repayment should:

3.1.1 not exceed the expected useful life of the asset(s) being funded;

3.1.2 generally, not exceed twenty (20) years for any individual loan and

3.1.3 if applicable, meet any requirements of the Minister for Local Government, the Treasurer and/or the Queensland Treasury Corporation.

### 4. Existing and Future Borrowings

4.1 Details of the existing borrowings of Council (as at the specified date) and the proposed future borrowing incorporated in the Long-Term Financial Forecast are detailed in the below Appendix A.





## STRATEGIC POLICY

### Debt (Borrowing) Policy

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## Related Polices and Legislation

*Local Government Act 2009* (Qld) (Act)  
*Local Government Regulation 2012* (Qld) (Regulation)  
*Statutory Bodies Financial Arrangements Act 1982* (Qld) (SBFAA)  
*Statutory Bodies Financial Arrangements Regulation 2019*  
 Council's 2024/25 Budget  
 Council's Long Term Financial Forecast

## Definitions

**CEO** refers to the Chief Executive Officer of the Whitsunday Regional Council appointed in accordance with the *Local Government Act 2009* (Qld).

**Council** refers to the Whitsunday Regional Council.

**Interest Coverage Ratio** refers to the ratio calculated by dividing net interest expense by total operating revenue and multiplying the result by 100.

## Appendix A – Existing and Future Borrowings

### Details of Existing Borrowings

Existing Borrowings as at 30 June 2024 (Estimated)

| Loan                             | Loan Balance (\$) | Final Due Date | Remaining Term (Years) | Repayments |
|----------------------------------|-------------------|----------------|------------------------|------------|
| 81091 - WRC - Gen5 05/06         | 801,598           | 15 Jun 2026    | 2                      | Quarterly  |
| 81092 - WRC - Gen7 08/09         | 2,927,219         | 15 Jun 2029    | 5                      | Quarterly  |
| 81090 - WRC - Gen8 09/10         | 2,054,297         | 15 Jun 2030    | 6                      | Quarterly  |
| 81089 - WRC - Gen8 AMSU          | 2,078,326         | 15 Sep 2030    | 6                      | Quarterly  |
| 81093 - WRC - STP Projects       | 14,829,724        | 13 Feb 2032    | 8                      | Quarterly  |
| 81094 - WRC - WTP Projects       | 7,261,803         | 15 Jun 2032    | 8                      | Quarterly  |
| 313905 - WRC - WCA Run 19/20     | 19,391,303        | 15 Jun 2039    | 15                     | Quarterly  |
| 313906 - WRC - Bowen STP 19/20   | 7,914,818         | 15 Jun 2039    | 15                     | Quarterly  |
| 385316 - WRC - Bowen Cell3 19/20 | 1,275,589         | 15 Jun 2028    | 4                      | Quarterly  |
| 385317 - WRC - Bowen STP 20/21   | 4,698,760         | 15 Jun 2040    | 16                     | Quarterly  |
| <b>TOTAL</b>                     | <b>63,233,437</b> |                |                        |            |





## STRATEGIC POLICY

### Debt (Borrowing) Policy

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#### Details of Proposed Borrowings

There are no proposed additional borrowings during the 2024/25 financial years. Based on the forecast capital expenditure additional borrowings will be required during the ten-year period covered by the Long-Term Financial Forecast.

| Year      | Program      | Amount<br>\$         | Original Terms<br>(Years) | Final Repayment<br>Year |
|-----------|--------------|----------------------|---------------------------|-------------------------|
| 2024/2025 |              | \$ -                 |                           |                         |
| 2025/2026 |              | \$ -                 |                           |                         |
| 2026/2027 |              | \$ -                 |                           |                         |
| 2027/2028 |              | \$ -                 |                           |                         |
| 2028/2029 | Waste        | \$ 4,000,000         | 8                         | 2036/2037               |
| 2029/2030 | Waste        | \$ 9,200,000         | 8                         | 2037/2038               |
| 2030/2031 | Waste        | \$ 2,000,000         | 8                         | 2038/2039               |
| 2031/2032 | Sewer        | \$ 2,502,500         | 20                        | 2051/2052               |
| 2032/2033 |              | \$ -                 |                           |                         |
| 2033/2034 |              | \$ -                 |                           |                         |
|           | <b>TOTAL</b> | <b>\$ 17,702,500</b> |                           |                         |

Note: The proposed 10-year borrowings are based on best information as at the time of adopting the Budget for the financial year 2024/25. The Actual Borrowing may vary from the proposed program depending on changing circumstances. Asset Management Plans are being developed during the 2024/25 and 2025/26 Financial Year which may identify future loan borrowings at which stage, this Policy will be provided to Council for amendment.

#### Budgeted Loan Balances

|                                       | Amount (\$) |
|---------------------------------------|-------------|
| Estimated Balance as at 30 June 2024  | 63,233,437  |
| Budgeted Borrowings in 2024/25        | -           |
| Budgeted Repayments in 2024/25        | 5,928,564   |
| Budgeted Balance as at 30 June 2025   | 57,304,874  |
| Budgeted Interest Payments in 2024/25 | 2,224,354   |

| COUNCIL POLICY          |                            |                    |              |
|-------------------------|----------------------------|--------------------|--------------|
| Date Adopted by Council | 26 June 2024               | Council Resolution |              |
| Effective Date          | 1 July 2024                | Next Review Date   | 30 June 2025 |
| Responsible Officer(s)  | Manager Financial Services | Revokes            |              |



## 2.17 - Procurement Policy 2024/25

### PURPOSE

To present the Procurement Policy 2024/2025 financial year for adoption by Council in accordance with section 198 Local Government Regulation 2012.

### OFFICER'S RECOMMENDATION

That Council adopt the Procurement Policy for 2024/2025 financial year (**Attachment 1**).

### RESOLUTION SM2024/06/26.17

Moved By: CR J CLIFFORD

Seconded By: CR R COLLINS (MAYOR)

That Council adopt the Procurement Policy for 2024/2025 financial year (**Attachment 1**).

### MEETING DETAILS

The motion was Carried 7 / 0.

**CARRIED**

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STRATEGIC POLICY

Procurement Policy

Endorsed by Council

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Purpose

The purpose of this policy is to provide consistent direction and guidance to all officers when undertaking procurement and disposal activities in accordance with the sound contracting principles stipulated in the Local Government Act 2009:

1. Value for money; and
2. open and effective competition; and
3. the development of competitive local business and industry; and
4. environmental protection; and
5. ethical behaviour and fair dealing.

The policy also stipulates the requirements regarding the disposal of valuable non-current assets, including land.

Scope

This policy is applicable to all Employees with delegation (contractual or financial) or responsibility for Contracting Activities including:

1. The carrying out of work; or
2. The supply of goods and services; or
3. The disposal of non-current assets.

It is the responsibility of all Employees to understand the meaning and intent of this Policy.

Guiding Principles

1. Default Contracting Procedures

- 1.1 Council has not decided to apply the Strategic Approach (refer Part 2 Chapter 6 of the Local Government Regulation 2012) to Councils Procurement Activities.
- 1.2 Council will operate under the Default Contracting Procedures (refer Part 3 Chapter 6 of the Local Government Regulation 2012) which sets out prescribed requirements for Medium Sized Contractual Arrangements, Large Sized Contractual Arrangements and Valuable Non-Current Asset Contracts.

2. Application of Sound Contracting Principles

Value for Money

- 2.1 The concept of value for money is not restricted to price alone. Value for money is weighing up the benefits of the purchase against the cost of the purchase. Value for money factors need to be specifically included in evaluation criteria and include:
 - 2.1.1 Contribution to the advancement of Council's priorities;
 - 2.1.2 Fitness for purpose, quality, services, and support;





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- 2.1.3 Compliance with the Work Health and Safety Act 2011 and Regulations for the provision of the goods and/or services;
- 2.1.4 Whole of life costs including costs of acquiring, using, maintaining and disposal;
- 2.1.5 Internal administration costs;
- 2.1.6 Technical compliance issues;
- 2.1.7 Risk allocation; and
- 2.1.8 The value of any associated environmental mitigation and/or benefits as identified through contemporary Sustainable Procurement assessment criteria.
- 2.1.9 Council will utilise Approved Contractor Lists, Preferred Supplier Arrangements and Prequalified Supplier Lists to assist Employees in assessing the qualitative criteria combined with pricing to determine value for money.

Open and effective competition

- 2.2 Procurement should be open and result in effective competition in the provision of goods and services. Council must give fair and equitable consideration to all prospective suppliers.
- 2.3 The Regulation and Councils Procurement Policy stipulate purchasing thresholds under which quotes and /or tenders are required. When sourcing quotes for Goods and Services the following applies:

Purchasing Thresholds

- 2.4 Unless an exception is made in accordance with the Local Government Regulation 2012 Chapter 6, Division 3, Council will apply the following threshold levels for the provision of goods and services include the carrying out of work:
 - 2.4.1 Goods and services to **\$4,000 (Excluding GST)** – a minimum of one written offer can be obtained.
 - 2.4.2 Goods and services **\$4,001 to \$15,000 (Excluding GST)** – a minimum of two written offers are to be obtained and recorded within Councils ERP system.
 - 2.4.3 Medium – sized contract for goods and services **\$15,001 to \$200,000 (Excluding GST)**, either in a financial year, or over the proposed term of the contract – a minimum of three written quotes shall be obtained and recorded within Council's ERP system.
 - 2.4.4 Large-sized contracts for goods and services over **\$200,000 (Excluding GST)** either in a financial year, or over the proposed term of the contract require the calling of public tenders in accordance with Section 228 of the Regulation unless the provisions for an Exception as provided for under sections 230-235 of the Regulation. Public notices will be advertised on Council's website through a web based tender portal and local newspapers circulating in the Region.





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2.5 Local Suppliers shall be invited or sought (Where known) to meet the number of quotations required to meet the minimum standard per purchasing threshold. Where additional quotes are required Employees are recommended to invite quotes in the following order:

- 2.5.1 Burdekin Shire Council, Mackay Regional Council and Isaac Regional Council based suppliers.
- 2.5.2 Queensland based suppliers.
- 2.5.3 National suppliers

2.6 With all things being equal, local suppliers be provided with a 10% weighting advantage over non-local suppliers.

2.7 There may be instances at the requesting officer's discretion, where it is prudent to obtain more quotations from outside the region than are documented above.

Expressions of Interest

2.8 Council may also seek Expressions of Interest as per section per section 228 of the Regulation if:

- 2.8.1 Prior to the issuing of the Request for Expressions of Interest that Council decides by resolution that it would be in the public interest; and
- 2.8.2 That the reasons for making the resolution are recorded in the minutes of the meeting at which the resolution was made.

3. The development of competitive local business and industry

3.1 Council recognises the significant impact that its operations play in the local economy however also is mindful of its requirement to provide value for money outcomes through its procurement activities.

3.2 Consideration must be given to the benefits of utilising Local Suppliers when undertaking procurement activities. These benefits include:

- 3.2.1 Creation of new and/or maintaining existing local employment opportunities;
- 3.2.2 More responsive and readily available servicing and on-going support;
- 3.2.3 Assisting Local Suppliers in developing management systems required for supplying to government which may provide further opportunities with other government agencies;
- 3.2.4 Returning value-added benefits to Council and its ratepayers through the associated local commercial transactions.
- 3.2.5 Through public briefing sessions and facilitation of training sessions, Council will provide opportunities for suppliers to develop their systems and knowledge in how to respond to government and corporate tenders.





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Whole of Government arrangements

Council recognises that due to operational or project timelines it may be necessary to utilise supply arrangements formed by local, state and commonwealth government agencies which may exclude Local Suppliers. Where these instances occur the basis for utilising these panels will be documented and approved by the Executive Manager Procurement Property and Fleet.

4. Environmental protection

4.1 In undertaking procurement activities Council will endeavour to support Sustainable Procurement through the following actions:

- 4.1.1 promote the procurement of environmentally friendly goods and services that satisfy value for money criteria;
- 4.1.2 foster the development of local products and processes of low environmental and climatic impact;
- 4.1.3 provide an example to business, industry, and the community by promoting the use of climatically and environmentally friendly goods and services; and
- 4.1.4 encourage environmentally responsible activities.

4.2 Council may also consider the following:

- 4.2.1 the environmental performance of prospective contractors or suppliers;
- 4.2.2 the selection of products that may have a reduced impact on human health and / or the natural environment;
- 4.2.3 the environmental impact and performance of a requested product, such as energy and / or water; and
- 4.2.4 efficiency rating, fuel efficiency, durability, recycled content, toxicity, origin of any components made from wood (e.g., paper products) and end of life disposal.

5. Ethical behaviour and fair dealing

5.1 Ethical behaviour and fair dealing will be promoted by fulfilling the requirements of Council's Code of Conduct, working with sound ethics and ensuring that both Council and suppliers:

- 5.1.1 apply sound ethical principles and equitable dealings with fair and reasonable opportunities;
- 5.1.2 ensure probity, transparency, impartiality, and accountability for all contracting activities;
- 5.1.3 use procurement and contracting processes, systems and procedures that provide a consistent approach to Council's legislative and policy requirements;
- 5.1.4 promote high standards of professionalism in procurement and contracting activities; and
- 5.1.5 ensure Council officers with contracting responsibilities act with integrity and in a way that shows concern for the public interest.





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6. Exceptions for medium-sized and large-sized contractual arrangements

6.1 Council may enter into medium-sized and large - sized contractual arrangements without first inviting quotes or tenders as provided for under sections 230-234 of the Regulation. These are:

Exception for Quotation or tender consideration plan; or

6.2 Council may enter into a Medium or Large Sized Contractual Arrangement without first inviting quotes or tenders if Council resolves to:

6.2.1 Prepare a quote or tender consideration plan; and

6.2.2 Adopts the plan in accordance with section 230(2) of the Regulations.

Approved contractor list; or

6.3 Council may enter into a contract for a Medium or Large Sized Contractual Arrangement without first seeking written quotes or inviting tenders for services only, if the contract is made with a person who is on an Approved Contractor List.

6.4 Council may appoint persons to an Approved Contractor List by inviting expressions of interest in the manner stipulated in clause (d) of this Procurement Policy and in accordance with the Sound Contracting Principles.

Accessing a Register of Pre-Qualified Suppliers; or

6.5 Council may enter into a contract for a Medium or Large Sized Contractual Arrangement without first seeking written quotes or inviting tenders for goods and services, if the contract is entered into with a supplier from a Register of Pre-Qualified Suppliers.

6.6 Prior to the formation of a Register of Pre-Qualified Suppliers Council must establish that:

6.6.1 The preparation and evaluation of invitations every time that the goods or services are needed would be costly; and

6.6.2 The capability and financial capacity of the supplier of the goods and services is critical; or

6.6.3 The supply of the goods and services involves significant security considerations; or

6.6.4 A precondition of an offer to contract for the goods or services is compliance with particular standards or

6.6.5 conditions set by the local government; or

6.6.6 The ability of local Suppliers to supply the goods or services needs to be discovered or developed.





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Preferred Supplier arrangement; or

- 6.7 Council may enter into a contract for a Medium or Large Sized Contractual Arrangement without first seeking written quotes or inviting tenders for goods and services, if the contract is entered into with a preferred supplier under a Preferred Supplier Arrangement.
- 6.8 Prior to the formation of a Preferred Supplier Arrangement for goods and services Council must establish that it:
- 6.8.1 needs the goods or services:
 - 6.8.1.1 in large volumes; or
 - 6.8.1.2 frequently; and
 - 6.8.1.3 is able to obtain better value for money by accumulating the demand for the goods or services; and
 - 6.8.1.4 is able to describe the goods or services in terms that would be well understood in the relevant industry.
- 6.9 To enter into a Preferred Supplier Arrangement Council must:
- 6.9.1 Invite tenders as described in section 2(b) of this Procurement Policy; and
 - 6.9.2 Describe the terms of the preferred supplier arrangement; and
 - 6.9.3 Must give regard to the Sound Contracting Principles when selecting persons; and
 - 6.9.4 Ensure the terms allow for termination for the poor performance of the supplier; and
 - 6.9.5 Enter into the arrangement for a term greater than two years only if Council is satisfied that it will get better value for doing so.

LGA Arrangement

- 6.10 Council may enter into a contract for a Medium or Large - Sized Contractual Arrangement without first seeking written quotes or inviting tenders for goods and services, if the contract is entered into under a LGA arrangement. However, to demonstrate value for money outcomes, it is strongly recommended that a minimum of two quotes are sought.
- 6.11 An LGA arrangement is an arrangement that has been entered into by—
- 6.11.1 LGAQ (Local Buy) Ltd.; or
 - 6.11.2 a company (the associated company) registered under the Corporations Act, if LGAQ (Local Buy) Ltd. is its only shareholder; and
 - 6.11.3 if LGAQ (Local Buy) Ltd. or the associated company were a local government, would be either:





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- 6.11.3.1 a contract with an independent supplier from a register of pre-qualified suppliers established under section 232 by LGAQ (Local Buy) Ltd. or the associated company; or
- 6.11.3.2 a preferred supplier arrangement entered into with an independent supplier under section 233.
- 6.12 An independent supplier is an entity other than a subsidiary (a relevant subsidiary) of LGAQ (Local Buy) Ltd. or the associated company under the Corporations Act.
- 6.13 Despite subsection (2)(b), an LGA arrangement may include a contract with a relevant subsidiary from a register of prequalified suppliers or a preferred supplier arrangement with a relevant subsidiary if the arrangement is approved by the Minister.
- 6.14 For deciding whether to approve an LGA arrangement under subsection (iv), the Minister—
 - 6.14.1 must have regard to the sound contracting principles; and
 - 6.14.2 may ask LGAQ (Local Buy) Ltd. Or the associated company to give the Minister information or documents relevant to the arrangement.
- 6.15 In regard to LGA arrangements, Council recognises that:
 - 6.15.1 The arrangements are entered into as a result of legislated market testing processes which ensure that the price and other relevant terms under these contracts are always equal to or better than the price and terms available which would be available under a separate call for tenders or quotations; and
 - 6.15.2 Acknowledges that these contracts can be accessed immediately so that there is no time delay as occurs where tenders or quotations are sought.

7. Other exemptions to threshold limits

- 7.1 In accordance with section 235 Council may enter into a contract for a Medium or Large-Sized Contractual Arrangement without first seeking written quotes or inviting tenders if:
 - 7.1.1 the local government resolves it is satisfied that there is only 1 supplier reasonably available;
 - 7.1.2 the local government resolves that, because of the specialised or confidential nature of the services that are sought, it would be impractical or disadvantageous for the local government to invite quotes or tenders; or
 - 7.1.3 a genuine emergency exists; or
 - 7.1.4 the contract is for the purchase of goods and is made by auction; or
 - 7.1.5 the contract is for the purchase of second-hand goods; or
 - 7.1.6 the contract is made with, or under an arrangement with, a government agency.





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8. Valuable non-current asset contracts – tenders or auction needed first (Disposals)

8.1 Council cannot enter into a valuable non-current asset contract unless it first:

- 8.1.1 invites written tenders for the contract in accordance with the tender process set out section 228 of the Regulation; or
- 8.1.2 offers the non-current asset for sale by auction.

9. Exceptions for valuable non-current asset contracts

9.1 Council may dispose of valuable non-current assets other than by tender or auction if:

9.1.1 the valuable non-current asset:

9.1.1.1 was previously offered for sale by tender or auction and was not sold; and

9.1.1.2 is sold for more than the highest tender or auction bid that was received; or

9.1.2 the valuable non-current asset is disposed of to:

9.1.2.1 a government agency; or

9.1.2.2 a community organisation; or

9.1.3 For the disposal of land or an interest in land:

9.1.3.1 the land will not be rateable land after the disposal; or the land is disposed of to a person whose restored enjoyment of the land is consistent with Aboriginal tradition or Island custom; or

9.1.3.2 the disposal is for the purpose of renewing the lease of land to the existing tenant of the land; or

9.1.3.3 the land is disposed of to a person who owns adjoining land if:

9.1.3.3.1 the land is not suitable to be offered for disposal by tender or auction for a particular reason, including:

9.1.3.3.2 for example, the size of the land or the existence of particular infrastructure on the land; and

9.1.3.3.3 there is not another person who owns other adjoining land who wishes to acquire the land; and

9.1.3.3.4 it is in the public interest to dispose of the land without a tender or auction; and

9.1.3.3.5 the disposal is otherwise in accordance with sound contracting principles; or

9.1.4 all or some of the consideration for the disposal is consideration other than money, for example, other land given in exchange for the disposal, if:





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- 9.1.4.1 it is in the public interest to dispose of the land without a tender or auction; and
- 9.1.4.2 the disposal is otherwise in accordance with sound contracting principles; or
- 9.1.5 the disposal is for the purpose of a lease for a telecommunication tower; or
- 9.1.6 the disposal is of an interest in land that is used as an airport or for related purposes if:
 - 9.1.6.1 it is in the public interest to dispose of the interest in land without a tender or auction; and
 - 9.1.6.2 the disposal is otherwise in accordance with sound contracting principles; or
- 9.1.7 for the disposal of a valuable non-current asset, other than land, by way of a trade-in for the supply of goods or services to the local government:
 - 9.1.7.1 the supply is, or is to be, made under this part; and
 - 9.1.7.2 the disposal is, or is to be, part of the contract for the supply; or
 - 9.1.7.3 for the disposal of a valuable non-current asset by the grant of a lease—the grant of the lease has been previously offered by tender or auction, but a lease has not been entered into; or
 - 9.1.7.4 the Minister exempts the local government from complying with section 227.
- 9.2 An exception mentioned in subsection (1)(a) to (e) applies to a local government disposing of a valuable non-current asset only if, before the disposal, the local government has decided, by resolution, that the exception may apply to the local government on the disposal of a valuable non-current asset other than by tender or auction.
- 9.3 A local government may only dispose of land or an interest in land under this section if the consideration for the disposal would be equal to, or more than, the market value of the land or the interest in land, including the market value of any improvements on the land.
- 9.4 However, subsection (3) does not apply if the land or interest in land is disposed of under subsection (1)(b), (1)(c)(ii) or (1)(f).
- 9.5 For subsection (3), a written report about the market value of land or an interest in land from a valuer registered under the Valuers Registration Act 1992 who is not an employee of the local government is evidence of the market value of the land or the interest in land.
- 9.6 An exemption under subsection (1)(f) may be given subject to conditions.

Delegations

- 9.10 The Chief Executive Officer implements Council's policies and decisions e.g., Spending in accordance with the adopted budget.
- 9.11 Other officers may only incur expenditure on behalf of Council if:





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9.11.1 The officer has been granted the financial and/or contractual delegation by the Chief Executive Officer and this delegation has been recorded in the Delegation of Authority Register; and

9.11.2 The expenditure is provided for in Council's budget.

9.12 By signing or approving a requisition/purchase order all officers are confirming that they have taken full notice of this policy and will comply with all of the requirements of this policy. The Delegation Authority is available on the Council's intranet.

10 Publishing details of contracts entered that exceed \$200,000 (Excluding GST)

10.1 Council will display contracts over \$200,000 (Excluding GST) in accordance with Section 237 of the Regulation on Council's website and displayed in a public place at each of its Customer Contact Centres.

11 Probity Auditor/Advisor

11.1 For projects over **\$5,000,000 (Excluding GST)** and/or whose risk score requires, the appointment of an external Probity Auditor/advisor may be required.

11.2 The purchase of equipment such as items listed within Councils Fleet and Plant replacement program are excluded from this requirement.

12 Variations

12.1 A variation is an agreed amendment to a contract that changes the original terms, conditions, or scope of the contract. For the purpose of this policy, variation refers solely to a financial deviation from original contract value. The contract can be a Council purchase order or agreement signed by an Authorised Delegate with an external service provider/organisation. Other variations such as non-financial scope changes, extension of time etc. are to be managed by delegated council officers.

12.2 Variation procedures for contracts are as follows:

12.2.1 Each variation can only be approved in writing by a delegated officer up to their authorised financial and contractual delegation;

12.2.2 The delegated officer must verify that funds are in approved budgets to meet the costs prior to the variation being actioned;

12.2.3 Each variation requires an additional line item on the purchase order stating the change in scope and cost; and

12.2.4 Officers must ensure that the contract variations are not of such a level that they significantly change the contract requirements and/or substantial parts of the original procurement. If this is the case, it may be necessary to undertake another procurement process if the revised arrangements are substantially different to those selected during the original procurement.





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14 Mates in Construction

- 14.1 All construction projects over \$1,000,000 Council requires that Principal Contractors awarded major construction projects shall adopt the Mates in Construction (MIC) Program General Awareness Training.

The MIC program is designed to:

- 14.2 Raising awareness about suicide in the workplace;
- 14.3 Making it easy to access help; and
- 14.4 Ensuring that the help offered is practical, professional, and appropriate.

15 Building and Construction Works

- 15.1 Council has adopted the Queensland Government Prequalification (PQC) System framework for building works over \$10 million and/or for projects with a PQC Service Risk Score of 2 or higher.

Related Policies and Legislation

Competition and Consumer Act 2010

Local Government Act 2009

Local Government Regulation 2012

Public Sector Ethics Act 1994

Trade Practices Act 1974

Work Health and Safety Act 2011

Code of Conduct for Employees

Delegation of Powers Policy

Fraud and Corruption Control Policy

Purchasing Card Policy

Definitions

Approved Contractor List means a list of contractors (persons or companies) who Council considers to be appropriately qualified to provide the services – refer section 231 of the Regulation.

Authorised Delegate, of Council, means a Council officer with the appropriate delegation and permission to make the decision.

CEO refers to the Chief Executive Officer of the Whitsunday Regional Council appointed in accordance with the *Local Government Act 2009*, or any person acting in that role.

Council refers to the Whitsunday Regional Council

Employee refers to any employee, contractor, volunteer etc. of Council.





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Large-Sized Contractual Arrangement means a contractual arrangement with a supplier that is expected to be worth, exclusive of GST, \$200,000 or more in a financial year or over the proposed term of the contractual arrangement.

Local Supplier means a supplier of goods, services or works who maintain a permanent presence within Councils local government area (i.e., a workshop or office and permanent employees residing in the Council region) (as determined by Council in the event of any dispute).

Medium-Sized Contractual Arrangement means a contractual arrangement with a supplier that is expected to be worth, exclusive of GST, \$15,000 or more but less than \$200,000 in a financial year or over the proposed term of the contractual arrangement;

Preferred Supplier Arrangement has the same meaning as set out at section 233 of the Regulation.

Pre-Qualified Suppliers has the same meaning as set out at section 232 of the Regulation.

Regulation means the Local Government Regulation 2012 (Qld).

Small-Sized Contractual Arrangement means a contractual arrangement with a supplier that is expected to be worth, exclusive of GST, less than \$15,000 in a financial year or over the proposed term of the contractual arrangement.

Social Procurement means the use of buying power to generate social value above and beyond the value of the goods, services or construction being procured.

Sound Contracting Principles means those principles set out at section 104(3) of the Act.

Sustainable Procurement means the act of adopting social, economic, and environmental factors alongside the typical price and quality considerations into the organisations handling of procurement processes and procedures.

Terms of Business are the conditions applicable to each purchase order issued by Council. Details available on Council's website

Valuable Non-Current Asset has same meaning as set out in the Regulation.

COUNCIL POLICY			
Date Adopted by Council	26 June 2024	Council Resolution	
Effective Date	1 July 2024	Next Review Date	30 June 2025
Responsible Officer(s)	Executive Manager Procurement, Property and Fleet	Revokes	
Public Consultation: Yes / No			



2.18 - Schedule of Fees & Charges 2024/25 - Waste

PURPOSE

To establish Cost Recovery Fees and Other Charges to be levied for a range of Waste goods and services provided by Council on a user pays basis for the 2024/25 financial year.

OFFICER'S RECOMMENDATION

That Council:

- (a) In accordance with Section 97 of the *Local Government Act 2009 (Qld)*, set the Cost Recovery Fees as detailed in **Attachment 1**.
- (b) In accordance with Section 262(3)(c) of the *Local Government Act 2009 (Qld)*, set the Other Charges, as detailed in the Attachment, for the 2024/25 financial year, to be effective from 1 July 2024.
- (c) Delegate the Chief Executive Officer to negotiate fees and charges, other than those that are cost-recovery fees, in accordance with section 257 (1)(b) of the *Local Government Act 2009*.

RESOLUTION SM2024/06/26.18

Moved By: CR M WRIGHT

Seconded By: CR J COLLINS

That Council:

- (a) In accordance with Section 97 of the *Local Government Act 2009 (Qld)*, set the Cost Recovery Fees as detailed in Attachment 1.
- (b) In accordance with Section 262(3)(c) of the *Local Government Act 2009 (Qld)*, set the Other Charges, as detailed in the Attachment, for the 2024/25 financial year, to be effective from 1 July 2024.
- (c) Delegate the Chief Executive Officer to negotiate fees and charges, other than those that are cost-recovery fees, in accordance with section 257 (1)(b) of the *Local Government Act 2009*.

MEETING DETAILS

The motion was Carried 7 / 0.

CARRIED

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Fees & Charges

Whitsunday Regional Council

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## Attachment 2.18.1 Fees and Charges Report

| Name | GST | Year 24/25<br>Fee<br>(incl. GST) | Legislation |
|------|-----|----------------------------------|-------------|
|------|-----|----------------------------------|-------------|

### Whitsunday Regional Council

#### WASTE

##### MUNICIPAL SOLID WASTE (HOUSEHOLD)

|                                                                                         |   |          |                                                   |
|-----------------------------------------------------------------------------------------|---|----------|---------------------------------------------------|
| Air Conditioners (each)                                                                 | Y | \$11.00  | Local Government Act 2009   Part 6 S262 (3) ( c ) |
| Car body - Except Cannonvale Transfer Station<br>batteries, fuel & fluids to be removed | Y | \$100.00 | Local Government Act 2009   Part 6 S262 (3) ( c ) |
| Cardboard                                                                               | Y | Free     | Local Government Act 2009   Part 6 S262 (3) ( c ) |
| Commingled Recyclables - Cannonvale Transfer Station Only                               | Y | Free     | Local Government Act 2009   Part 6 S262 (3) ( c ) |
| E-Waste (each)                                                                          | Y | Free     | Local Government Act 2009   Part 6 S262 (3) ( c ) |
| Fluorescent Tube (each) - Cannonvale Transfer Station Only                              | Y | Free     | Local Government Act 2009   Part 6 S262 (3) ( c ) |
| Fridges & Freezers (each)                                                               | Y | \$9.00   | Local Government Act 2009   Part 6 S262 (3) ( c ) |
| Green Waste - Self Haul Car/Ute/Trailer                                                 | Y | Free     | Local Government Act 2009   Part 6 S262 (3) ( c ) |
| Household Waste <2m3 (per cubic metre) - Self Haul Car/Ute/Trailer                      | Y | Free     | Local Government Act 2009   Part 6 S262 (3) ( c ) |
| Self Haul Municipal Solid Waste (Household Waste)                                       |   |          |                                                   |
| Mattress Domestic (each)                                                                | Y | \$63.00  | Local Government Act 2009   Part 6 S262 (3) ( c ) |
| Scrap Metal                                                                             | Y | Free     | Local Government Act 2009   Part 6 S262 (3) ( c ) |

##### CONSTRUCTION AND DEMOLITION (Landfill Pricing per tonne & Transfer Station Pricing per cubic metre)

|                                                                                             |   |                                                |                                                                               |
|---------------------------------------------------------------------------------------------|---|------------------------------------------------|-------------------------------------------------------------------------------|
| C&D Mixed Waste (per tonne)<br>may include concrete, building materials, pipes etc          | Y | Fee(inc GST and Waste<br>levy) \$346.00        | Waste Reduction and Recycling (Waste Levy)<br>Amendment Act 2019   Schedule 1 |
| Clean Earth (per tonne) - Conditional Acceptance by Application Subject to Council Approval | Y | Price on Application -<br>waste levy may apply | Local Government Act 2009   Part 6 S262 (3) ( c )                             |
| Concrete (per tonne)                                                                        | Y | \$65.00                                        | Local Government Act 2009   Part 6 S262 (3) ( c )                             |
| Scrap Metal (per cubic metre)                                                               | Y | Free                                           | Local Government Act 2009   Part 6 S262 (3) ( c )                             |
| Scrap Metal (per tonne)                                                                     | Y | Free                                           | Local Government Act 2009   Part 6 S262 (3) ( c )                             |

##### RECOVERED RESOURCES AVAILABLE AS SALEABLE PRODUCTS

|                                                                                                             |   |         |                                                   |
|-------------------------------------------------------------------------------------------------------------|---|---------|---------------------------------------------------|
| Mulch (per cubic metre)                                                                                     | Y | \$14.00 | Local Government Act 2009   Part 6 S262 (3) ( c ) |
| Sale of mulch, subject to availability and signed indemnity form, per cubic metre loaded by site contractor |   |         |                                                   |

## Attachment 2.18.1 Fees and Charges Report

| Name | GST | Year 24/25<br>Fee<br>(incl. GST) | Legislation |
|------|-----|----------------------------------|-------------|
|------|-----|----------------------------------|-------------|

### RECOVERED RESOURCES AVAILABLE AS SALEABLE PRODUCTS [continued]

|                                                                                                                                                       |   |         |                                                   |
|-------------------------------------------------------------------------------------------------------------------------------------------------------|---|---------|---------------------------------------------------|
| Mulch (per tonne)                                                                                                                                     | Y | \$55.00 | Local Government Act 2009   Part 6 S262 (3) ( c ) |
| Subject to availability and signed indemnity form loaded by site contractor                                                                           |   |         |                                                   |
| Mulch Bulk Quantity (per tonne)                                                                                                                       | Y | \$39.60 | Local Government Act 2009   Part 6 S262 (3) ( c ) |
| Qty = or > 10 tonnes or 20 cubic meters. Sale of mulch, subject to availability and signed indemnity form, per cubic metre loaded by site contractor. |   |         |                                                   |

### TYRES

|                                  |   |           |                                                   |
|----------------------------------|---|-----------|---------------------------------------------------|
| Bobcat                           | Y | \$26.00   | Local Government Act 2009   Part 6 S262 (3) ( c ) |
| Car/Motorbike                    | Y | \$10.00   | Local Government Act 2009   Part 6 S262 (3) ( c ) |
| Car/Motorbike with Rim           | Y | \$25.00   | Local Government Act 2009   Part 6 S262 (3) ( c ) |
| Light Truck/4WD                  | Y | \$19.00   | Local Government Act 2009   Part 6 S262 (3) ( c ) |
| Light Truck/4WD with Rim         | Y | \$46.00   | Local Government Act 2009   Part 6 S262 (3) ( c ) |
| Super Single                     | Y | \$84.00   | Local Government Act 2009   Part 6 S262 (3) ( c ) |
| Truck                            | Y | \$40.00   | Local Government Act 2009   Part 6 S262 (3) ( c ) |
| Truck with Rim                   | Y | \$96.00   | Local Government Act 2009   Part 6 S262 (3) ( c ) |
| Tractor Large (1m-2m)            | Y | \$312.00  | Local Government Act 2009   Part 6 S262 (3) ( c ) |
| Earthmover Small (0m-1m)         | Y | \$249.00  | Local Government Act 2009   Part 6 S262 (3) ( c ) |
| Earthmover Medium (1m-1.5m)      | Y | \$623.00  | Local Government Act 2009   Part 6 S262 (3) ( c ) |
| Earthmover Large (1.5m-2m)       | Y | \$1246.00 | Local Government Act 2009   Part 6 S262 (3) ( c ) |
| Earthmover Extra Large (2m-2.5m) | Y | \$2493.00 | Local Government Act 2009   Part 6 S262 (3) ( c ) |

### HAZARDOUS WASTE

|                                                                             |   |          |                                                   |
|-----------------------------------------------------------------------------|---|----------|---------------------------------------------------|
| Cylinders - Industrial Hardwall & Automotive Gas                            | Y | \$37.00  | Local Government Act 2009   Part 6 S262 (3) ( c ) |
| EPIRBS (each)                                                               | Y | \$5.00   | Local Government Act 2009   Part 6 S262 (3) ( c ) |
| Fire Extinguisher <10kg (each)                                              | Y | \$17.00  | Local Government Act 2009   Part 6 S262 (3) ( c ) |
| Fluoro Tube – Cannonvale Transfer Station ONLY                              | Y | Free     | Local Government Act 2009   Part 6 S262 (3) ( c ) |
| Household Batteries                                                         | Y | Free     | Local Government Act 2009   Part 6 S262 (3) ( c ) |
| Lead Acid Battery (each)                                                    | Y | Free     | Local Government Act 2009   Part 6 S262 (3) ( c ) |
| Lithium Battery Large (eg. Caravan)                                         | Y | \$100.00 | Local Government Act 2009   Part 6 S262 (3) ( c ) |
| *Charges to be determined at time of disposal and at discretion of operator |   |          |                                                   |
| Lithium Battery Medium (eg. EScooter, Golf Cart)                            | Y | \$50.00  | Local Government Act 2009   Part 6 S262 (3) ( c ) |
| *Charges to be determined at time of disposal and at discretion of operator |   |          |                                                   |

## Attachment 2.18.1 Fees and Charges Report

| Name | GST | Year 24/25<br>Fee<br>(incl. GST) | Legislation |
|------|-----|----------------------------------|-------------|
|------|-----|----------------------------------|-------------|

### HAZARDOUS WASTE [continued]

|                                                                             |   |         |                                                   |
|-----------------------------------------------------------------------------|---|---------|---------------------------------------------------|
| Lithium Battery Small (eg. Power Tools)                                     | Y | Free    | Local Government Act 2009   Part 6 S262 (3) ( c ) |
| *Charges to be determined at time of disposal and at discretion of operator |   |         |                                                   |
| LPG Bottle <20kg (each)                                                     | Y | \$16.00 | Local Government Act 2009   Part 6 S262 (3) ( c ) |
| Marine Flare (each)                                                         | Y | Free    | Local Government Act 2009   Part 6 S262 (3) ( c ) |

### COMMERCIAL AND INDUSTRIAL (Landfill Pricing per tonne & Transfer Station Pricing per cubic metre)

|                                                                                                                                 |   |                                      |                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------|---|--------------------------------------|----------------------------------------------------------------------------|
| Big Bag Recovery Stewardship (Landfills Only)                                                                                   | Y | Free                                 |                                                                            |
| C&I Mixed Waste (per cubic metre)                                                                                               | Y | Fee(inc GST and Waste levy) \$139.00 | Waste Reduction and Recycling (Waste Levy) Amendment Act 2019   Schedule 1 |
| which does not contain any waste which is C&D waste within the meaning of s44 of the WRR Reg 2011                               |   |                                      |                                                                            |
| C&I Mixed Waste (per tonne)                                                                                                     | Y | Fee(inc GST and Waste levy) \$346.00 | Waste Reduction and Recycling (Waste Levy) Amendment Act 2019   Schedule 1 |
| which does not contain any waste which is C&D waste within the meaning of s44 of the WRR Reg 2011                               |   |                                      |                                                                            |
| C&I Mixed Waste (per tonne) - Outside WRC Area                                                                                  | Y | Fee(inc GST and Waste levy) \$536.00 | Waste Reduction and Recycling (Waste Levy) Amendment Act 2019   Schedule 1 |
| from outside the WRC area                                                                                                       |   |                                      |                                                                            |
| Cardboard (per cubic metre)                                                                                                     | Y | \$36.00                              | Local Government Act 2009   Part 6 S262 (3) ( c )                          |
| Cardboard (per tonne)                                                                                                           | Y | \$142.00                             | Local Government Act 2009   Part 6 S262 (3) ( c )                          |
| Commingled recyclables (per cubic metre) Cannonvale Transfer Station Only                                                       | Y | \$33.00                              | Local Government Act 2009   Part 6 S262 (3) ( c )                          |
| drumMuster AGVet & Chemical Containers (Landfills Only)                                                                         | Y | Free                                 | Local Government Act 2009   Part 6 S262 (3) ( c )                          |
| Accepted only at Landfills Free if cleaned to satisfactory standard as per Drummuster program, to be assessed by Landfill staff |   |                                      |                                                                            |
| Green Waste (per cubic metre)                                                                                                   | Y | \$16.00                              | Local Government Act 2009   Part 6 S262 (3) ( c )                          |
| Green Waste (per tonne)                                                                                                         | Y | \$60.00                              | Local Government Act 2009   Part 6 S262 (3) ( c )                          |
| Mattress                                                                                                                        | Y | Fee(inc GST and Waste levy) \$63.00  | Waste Reduction and Recycling (Waste Levy) Amendment Act 2019   Schedule 1 |
| Tree stumps/branches >300mm diameter (per cubic metre)                                                                          | Y | \$71.00                              | Local Government Act 2009   Part 6 S262 (3) ( c )                          |
| Tree stumps/branches >300mm diameter (per tonne)                                                                                | Y | \$110.00                             | Local Government Act 2009   Part 6 S262 (3) ( c )                          |
| Untreated timber pallets                                                                                                        | Y | Free                                 |                                                                            |

### REGULATED WASTE Conditional Acceptance by Application Subject to Council Approval

|                                                   |   |      |                                                                            |
|---------------------------------------------------|---|------|----------------------------------------------------------------------------|
| Animal Carcass <30kg (per tonne) - Landfills Only | Y | Free | Waste Reduction and Recycling (Waste Levy) Amendment Act 2019   Schedule 1 |
|---------------------------------------------------|---|------|----------------------------------------------------------------------------|

## Attachment 2.18.1 Fees and Charges Report

| Name                                                                                                 | GST | Year 24/25<br>Fee<br>(incl. GST)                                      | Legislation                                                                |
|------------------------------------------------------------------------------------------------------|-----|-----------------------------------------------------------------------|----------------------------------------------------------------------------|
| <b>REGULATED WASTE Conditional Acceptance by Application Subject to Council Approval</b> [continued] |     |                                                                       |                                                                            |
| Animal Carcass >30kg (per tonne) - Landfills Only                                                    | Y   | Fee(incl GST and Waste levy) \$325.00                                 | Waste Reduction and Recycling (Waste Levy) Amendment Act 2019   Schedule 1 |
| Asbestos (per tonne)                                                                                 | Y   | Fee (inc GST) \$382.00<br>Min. Fee incl. GST: \$100.00                | Local Government Act 2009   Part 6 S262 (3) ( c )                          |
| Asbestos (per tonne) - Outside WRC Area                                                              | Y   | Fee (inc GST) \$494.00<br>Min. Fee incl. GST: \$100.00                | Local Government Act 2009   Part 6 S262 (3) ( c )                          |
| Asbestos in Clean Earth (per tonne)                                                                  | Y   | \$382.00<br>Min. Fee incl. GST: \$100.00                              | Local Government Act 2009   Part 6 S262 (3) ( c )                          |
| Asbestos in Clean Earth (per tonne) - Outside WRC Area                                               | Y   | \$494.00<br>Min. Fee incl. GST: \$100.00                              | Local Government Act 2009   Part 6 S262 (3) ( c )                          |
| Asbestos mixed with Leviaible Waste (per tonne)                                                      | Y   | Fee(incl GST and Waste levy) \$524.00<br>Min. Fee incl. GST: \$100.00 | Waste Reduction and Recycling (Waste Levy) Amendment Act 2019   Schedule 1 |
| Asbestos mixed with Leviaible Waste (per tonne) - Outside WRC Area                                   | Y   | Fee(incl GST and Waste levy) \$560.00<br>Min. Fee incl. GST: \$100.00 | Waste Reduction and Recycling (Waste Levy) Amendment Act 2019   Schedule 1 |
| Contaminated Soil (per tonne)                                                                        | Y   | Fee(incl GST and Waste levy) \$524.00                                 | Waste Reduction and Recycling (Waste Levy) Amendment Act 2019   Schedule 1 |
| Contaminated Soil (per tonne) - Outside WRC Area                                                     | Y   | Fee(incl GST and Waste levy) \$629.00                                 | Waste Reduction and Recycling (Waste Levy) Amendment Act 2019   Schedule 1 |
| Regulated Waste Category 2 (per tonne)                                                               | Y   | Fee(incl GST and Waste levy) \$384.00                                 | Waste Reduction and Recycling (Waste Levy) Amendment Act 2019   Schedule 1 |
| Conditional Acceptance by Application Subject to Council Approval                                    |     |                                                                       |                                                                            |
| Special Handling Fee (per load)                                                                      | Y   | \$79.00                                                               | Local Government Act 2009   Part 6 S262 (3) ( c )                          |
| Waste Oil Commercial (per litre)                                                                     | Y   | \$1.20                                                                | Local Government Act 2009   Part 6 S262 (3) ( c )                          |
| Waste Oil Domestic (<20L Free, >20L commercial charges apply)                                        | Y   | Free                                                                  | Local Government Act 2009   Part 6 S262 (3) ( c )                          |

Attachment 2.18.1 Fees and Charges Report

| Name | GST | Year 24/25<br>Fee<br>(incl. GST) | Legislation |
|------|-----|----------------------------------|-------------|
|------|-----|----------------------------------|-------------|

OTHER

|                                                                                                          |   |          |                                                   |
|----------------------------------------------------------------------------------------------------------|---|----------|---------------------------------------------------|
| Replacement 240LT Wheelie Bin (New) includes Delivery                                                    | N | \$100.00 | Local Government Act 2009   Part 6 S262 (3) ( c ) |
| Unscheduled 240L MGB General Waste kerbside collection service, other than a Contractor's Missed Service | N | \$208.00 | Local Government Act 2009   Part 6 S262 (3) ( c ) |
| Waste Transport Certificate as directed by WRC                                                           | N | \$10.00  |                                                   |
| Waste Destruction Certificate                                                                            | Y | \$76.00  | Local Government Act 2009   Part 6 S262 (3) ( c ) |

## 2.19 - Application of Code of Competitive Conduct to Business Activities

### PURPOSE

To present for adoption the application of Code of Competitive Conduct (CCC) to Council's business activities.

### OFFICER'S RECOMMENDATION

That Council resolves to:

- a) in accordance with section 47(7) of the *Local Government Act 2009* (Qld), apply the Code of Competitive Conduct to Whitsunday Coast Airport, Foxdale Quarry and Shute Harbour Marine Terminal, and Whitsunday Holiday Parks as Prescribed Business Activities, as determined in accordance with section 39 of the Local Government Regulation 2012 (Qld); and
- b) not apply the Code of Competitive Conduct to its Road Maintenance Activity, as it is not determined to be a Roads Activity in accordance with Section 47(5) of the *Local Government Act 2009* (Qld) as it does not involve submitting competitive tenders to the State of Queensland or any other local government entity for securing road maintenance work, or submitting a competitive tender in relation to constructing or maintaining a road in Council's local government area that Council put out to competitive tender; and
- c) in accordance with section 47(7) and (8) of the *Local Government Act 2009* (Qld), not apply the Code of Competitive Conduct to the Proserpine Entertainment Centre as a Prescribed Business Activity for the financial year as Council considers the cost of applying the code will outweigh the benefits, and the activities have significant non-commercial objectives; and
- d) adopt the Business Activities Policy (**Attachment 1**) for the 2024/25 financial year.

### RESOLUTION SM2024/06/26.19

Moved By: CR J CLIFFORD

Seconded By: CR M WRIGHT

That Council resolves to:

- a) in accordance with section 47(7) of the *Local Government Act 2009* (Qld), apply the Code of Competitive Conduct to Whitsunday Coast Airport, Foxdale Quarry and Shute Harbour Marine Terminal, and Whitsunday Holiday Parks as Prescribed Business Activities, as determined in accordance with section 39 of the Local Government Regulation 2012 (Qld); and
- b) not apply the Code of Competitive Conduct to its Road Maintenance Activity, as it is not determined to be a Roads Activity in accordance with Section 47(5) of the *Local Government Act 2009* (Qld) as it does not involve submitting competitive tenders to the State of Queensland or any other local government entity for securing road maintenance work, or submitting a competitive tender in relation to constructing or maintaining a road in Council's local government area that Council put out to competitive tender; and
- c) in accordance with section 47(7) and (8) of the *Local Government Act 2009* (Qld), not apply the Code of Competitive Conduct to the Proserpine Entertainment Centre as a Prescribed Business Activity for the financial year

as Council considers the cost of applying the code will outweigh the benefits, and the activities have significant non-commercial objectives; and

- d) adopt the Business Activities Policy (Attachment 1) for the 2024/25 financial year.

## MEETING DETAILS

The motion was Carried 7 / 0.

**CARRIED**

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STRATEGIC POLICY

Business Activities Policy

Endorsed by Council

26 June 2024

Purpose

The purpose of this Policy is to outline the legislative requirements and establish the broad principles within which Council will operate its business activities in order to comply with the National Competition Policy (NCP).

Scope

This policy is applicable to all business activities of Council that are required by the Local Government Act and/or Local Government Regulation to have NCP principles applied to them, and to any business activities that Council chooses to apply the NCP to, despite having no obligation under the Act and/or Regulation to do so.

Guiding Principles

1. General

- 1.1 Chapter 3, Part 2, Division 2 of the Act specifies Council's obligation to identify and undertake certain actions with regard to its business activities to ensure Council complies with the NCP.
- 1.2 The requirements for the application of the NCP, either by way of the competitive neutrality principle (CNP) or the code of competitive conduct (CCC), are dependent on the classification of the business activity under the Act and Regulation.
- 1.3 The Regulation sets the thresholds that a business activity must meet to be considered a "significant business activity" (SBA) or a "prescribed business activity" (PBA).
- 1.4 The business activities of Council (and their classification) are outlined within Appendix 1 subject to any of the listed business activities being added or removed from this list as part of the annual budget process.

2. Classification and Requirements of Business Activities

Significant Business Activities

- 2.1 Council must identify any new SBA within its Annual Report for each financial year.
- 2.2 In the event a new SBA is identified within the Annual Report, Council must conduct a public benefit assessment of the new SBA in accordance with section 46 of the Act.
- 2.3 Council must prepare a report on the public benefit assessment that contains its recommendations about the application of the CNP in relation to the SBA.
- 2.4 At a meeting of Council, Council must consider the public benefit assessment report and decide, by resolution, whether or not to apply the CNP in relation to the SBA. If Council decides not to apply the CNP, the resolution must state the reasons for doing so.





STRATEGIC POLICY

Business Activities Policy

Endorsed by Council

26 June 2024

2.5 Council must give the Minister a copy of the public benefit assessment report and all resolutions made in relation to that report.

2.6 If Council decides not to apply the CNP in relation to a SBA, Council must, within 3 years after making the decision, repeat the process within section 46 of the Act for that SBA.

Prescribed Business Activities

2.7 For any PBA, Council must decide each financial year, by resolution under section 47(7) of the Act, whether or not to apply the CCC to such activity. If it decides not to apply the CCC, the resolution must state its reasons for doing so.

Roads Activities

2.8 In accordance with section 47(3)(b) of the Act, Council must apply the CCC to a Roads Activity (RA) other than a roads activity for which business is conducted only through a sole supplier arrangement. A 'Roads Activity' is defined in section 47(5) of the Act.

2.9 Council must start to apply the CCC from when the RA is first conducted.

3. Application of the Competitive Neutrality Principle / Code of Competitive Conduct

Competitive Neutrality Principle

3.1 In accordance with section 44 of the Act, Council may apply the CNP to an SBA by applying: –

3.1.1 Commercialisation; or

3.1.2 Full Cost Pricing.

3.2 Commercialisation involves creating a new business unit, that is part of the local government to conduct the SBA on a commercial basis in keeping with the requirements set out in Chapter 3, Division 4 of the Regulation.

3.3 Full cost pricing involves pricing the SBA on a commercial basis, but without creating a new business unit in keeping with the requirements set out in Chapter 3, Division 3 of the Regulation.

3.4 Council will generally apply full cost pricing to its business activities (rather than commercialisation).

Code of Competitive Conduct

3.5 In accordance with the section 47 of the Act, the CCC is prescribed under the Regulation.

3.6 The elements of the CCC, as per section 32 of the Regulation, are as follows –

3.6.1 the application of the CNP;

3.6.2 the pricing provisions;

3.6.3 the provisions about financial reporting (including preparation of an estimated activity statement and activity statement);

3.6.4 the provisions about the treatment of community service obligations.





STRATEGIC POLICY

Business Activities Policy

Endorsed by Council

26 June 2024

4. Broad Principles for the Operation of All Business Activities

- 4.1 Subject to other requirements and considerations, Council will, at all times, endeavour to operate its business activities in a manner that will provide a normal after-tax commercial return on the investments made into the business activity.
- 4.2 In order to generate the required returns, Council will endeavour to:
 - 4.2.1 manage operations as efficiently as possible in keeping with market and industry norms;
 - 4.2.2 establish a pricing regime that will cover efficient full operating costs (including non-cash items such as depreciation) and make a normal return on investment, taking into consideration the open market and competitor pricing (where applicable);
 - 4.2.3 credit the business activity with the cost of carrying out any Community Service Obligations (where applicable);
 - 4.2.4 adopt a methodology to calculate and allocate an overhead charge for any common Council services that the business activity may use;
 - 4.2.5 calculate a notional interest charge for any advances made to the business activity from Council; and
 - 4.2.6 calculate a notional tax on the profits made by the business activity.
- 4.3 The following will be applied in the calculation of the required normal return:
 - 4.3.1 the Regulated Asset Base of the business activity will be deemed to be the investments made in the business activity; and
 - 4.3.2 the required normal return will be calculated using the CAPM with the beta adjusted for the specific industry (or closest equivalent) of the business activity.
- 4.4 Each business activity will provide a return to Council by payment of a sum to Council's general fund. The exact amount to be paid will be determined taking into consideration:
 - 4.4.1 the operating surplus;
 - 4.4.2 cash balances; and
 - 4.4.3 re-investment requirements and borrowing capacity based on medium term projections.
- 4.5 Each business activity will prepare an asset management plan, which will be revised annually as required.
- 4.6 Each business activity will prepare at least a three-year annual performance plan, which will be revised annually. The annual performance plan will in the minimum identify:
 - 4.6.1 overall market assessment for the business activity's goods and services;
 - 4.6.2 where relevant, a marketing plan to achieve identified targeted sales volumes;
 - 4.6.3 targeted volumes for the relevant period(s);
 - 4.6.4 projected annual income and cash flow statements for each financial year;
 - 4.6.5 projected balance sheet as at the end of each financial year; and
 - 4.6.6 projected returns to investors.
- 4.7 The annual performance plans, incorporating the projected returns, will be presented to Council annually as part of the overall budget adoption process.





STRATEGIC POLICY

Business Activities Policy

Endorsed by Council

26 June 2024

Related Policies and Legislation

Local Government Act 2009 (Qld) (Act)
Local Government Regulation 2012 (Qld) (Regulation)
Asset Management Plans
Annual Budget
Long Term Financial Forecast
Performance Plans

Definitions

beta refers to the definition of beta as set out within the CAPM.

CAPM refers to the Capital Asset Pricing Model.

CCC refers to the Code of Competitive Conduct as set out in section 47 of the Act and section 32 of the Regulation.

CEO refers to the Chief Executive Officer of Council appointed in accordance with the Act, or any person acting in that role.

CNP refers to the Competitive Neutrality Principle as set out in section 44 of the Act and section 33 of the Regulation.

Community Service Obligations refers to Community Service Obligations determined in accordance with section 24 of the Regulation, being an obligation that Council imposes on a business entity to do something that is not in the commercial interests of the business entity to do.

Council refers to the Whitsunday Regional Council.

NCP refers to National Competitive Policy.

PBA refers to a Prescribed Business Activity determined in accordance with section 39 of the Regulation.

RA refers to a Roads Activity as defined in section 47(5) of the Act.

SBA refers to a Significant Business Activity determined in accordance with section 43(4) of the Act and section 19 of the Regulation.





STRATEGIC POLICY

Business Activities Policy

Endorsed by Council

26 June 2024

Appendix 1

COMMERCIAL BUSINESS ACTIVITIES OF COUNCIL

Business Activity	Classification	Application
Water & Sewerage	Significant Business Activity	Competitive Neutrality Principle
Waste Services	Significant Business Activity	Competitive Neutrality Principle
Whitsunday Coast Airport	Prescribed Business Activity	Code of Competitive Conduct
Foxdale Quarry	Prescribed Business Activity	Code of Competitive Conduct
Shute Harbour	Prescribed Business Activity	Code of Competitive Conduct
Holiday Parks	Prescribed Business Activity	Code of Competitive Conduct
Proserpine Entertainment Centre	Prescribed Business Activity	None (CCC not applied)
Road Maintenance Activity	Business Activity	None (CCC not applied)

COUNCIL POLICY

Date Adopted by Council	26 June 2024	Council Resolution	
Effective Date	1 July 2024	Next Review Date	30 June 2025
Responsible Officer(s)	Manager Financial Services	Revokes	



2.20 - Performance Plans - Business Activities

PURPOSE

To present for adoption the Business Activities Performance Plans for Water, Sewer & Waste, Whitsunday Coast Airport, Foxdale Quarry, Shute Harbour and Proserpine Entertainment Centre, for the 2024/25 financial year.

OFFICER'S RECOMMENDATION

That Council resolve in accordance with section 172(1) and 175(2) of the Local Government Regulation 2012 (Qld), to adopt the Performance Plans for the following business activities:

1. Whitsunday Water, Sewer & Waste;
2. Whitsunday Coast Airport;
3. Foxdale Quarry;
4. Shute Harbour Marine Terminal;
5. Whitsunday Holiday Parks; and
6. Proserpine Entertainment Centre

for the 2024/25 financial year (**Attachments 1 to 6**).

Cr Finlay requested to split the resolution, allowing the Water, Sewer & Waste Performance Plan to be voted on separately.

RESOLUTION SM2024/06/26.20

Moved By: **CR J CLIFFORD**

Seconded By: **CR G SIMPSON**

That Council resolve in accordance with section 172(1) and 175(2) of the Local Government Regulation 2012 (Qld), to adopt the Performance Plan for the Whitsunday Water, Sewer & Waste business activity for the 2024/25 financial year (Attachment 1).

MEETING DETAILS

Cr Finlay requested that it be recorded that he has voted against the motion on that basis that he does not agree with the increases in water utility charges but supports the other proposed increases in rates and charges within the Annual Performance Plan for Whitsunday Water and Waste.

The motion was Carried 6 / 1.

CARRIED

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**RESOLUTION SM2024/06/26.21**

**Moved By: CR J FINLAY**

**Seconded By: CR J COLLINS**

**That Council resolve in accordance with section 172(1) and 175(2) of the Local Government Regulation 2012 (Qld), to adopt the Performance Plans for the following business activities:**

- 1. Whitsunday Coast Airport;**
- 2. Foxdale Quarry;**
- 3. Shute Harbour Marine Terminal;**
- 4. Whitsunday Holiday Parks; and**
- 5. Proserpine Entertainment Centre**

**for the 2024/25 financial year (Attachments 2 to 6).**

**MEETING DETAILS**

The motion was Carried 7 / 0.

**CARRIED**

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ANNUAL PERFORMANCE PLAN - 2024/25

WHITSUNDAY WATER AND WASTE

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Executive summary

Whitsunday Water & Waste is considered a significant business activity of the Whitsunday Regional Council. The business is responsible for providing water supply and wastewater and waste services to the Whitsunday Region, including the supply of potable water; the collection and treatment of sewage and the collection, recovery and landfilling of solid waste. Whitsunday Water aims to be responsive to customer's needs and to make a positive contribution to the social, economic, and environmental sustainability of the Whitsunday Region.

As a **Significant Business Activity** under the Local Government Act, Whitsunday Water & Waste is required to operate in accordance with the States Code of Competitive Conduct. This will be achieved through delivering excellent customer service, environmental management and efficient operations while maximising the return to Council. The range of initiatives contained in this Business Management Plan (and supporting strategies) have been developed to ensure that these outcomes are delivered by the business.

The purpose of this **Annual Performance Plan** is to outline the commercial objectives, financial capacity, levels of service, Councils expectations and strategic business activities of Whitsunday Water and Waste for the period 2021-2026. The Annual Performance Plan provides a direct "line of sight" between Councils Vision (as contained in its Corporate Plan) and Whitsunday Water and Waste activities.

The main challenges to be addressed by the business include:

- **Financial** – understanding the pricing (10-year price path) and costing (Op X and Cap X) of the business;
- **Commercialisation/Business Unit** – transition the business to a more commercial mode of operation;
- **Improved Customer Service** through providing real time information to stakeholders;
- **Asset Management:** implementation of long-term strategies for managing assets in a manner that supports innovation and sustainability service delivery; and
- **Water Security and Quality:** implementing source water protection (including demand management) and development/implementation of the Drinking Water Quality Management System
- **Waste Collection, Recovery and Landfilling:** developing waste services and systems and infrastructure that ensure minimal environmental impact and support long term regional strategies to increase resource recovery and recycling

1 Introduction

1.1 Purpose of this Document

The purpose of this **Annual Performance Plan** is to outline the commercial objectives, financial capacity, levels of service, Councils expectations and strategic business activities of Whitsunday Water and Waste for the 2024/25 period. The Annual Performance Plan provides a direct “line of sight” between Councils Vision (as contained in its Corporate Plan) and Whitsunday Water and Waste activities.

2 Strategic Objectives

2.1 Vision and Mission

The Vision and Mission statements are intended to succinctly define the ambition of Whitsunday Water to develop a more commercial approach to its business.

The **Mission Statement** for Whitsunday Water is:

Mission Statement
<i>Whitsunday Water will deliver Councils objectives through a commercial and customer orientated mindset with a sound technical foundation.</i>
<i>Whitsunday Waste will provide a waste service that supports and encourages the community to reduce waste to landfill and increase resource recovery.</i>

The **Vision Statement** for Whitsunday Water is:

Vision Statement
<i>Whitsunday Water will play a central role in ensuring that the Whitsundays reputation as a venue of internationally recognised natural beauty is enhanced through providing innovative solutions, improving service outcomes and a commitment to the environment</i>

2.2 Significant Business Activity Objectives

Whitsunday Water and Waste aims to :-

Efficiently and effectively treat water and deliver quality and reliable water to meet and exceed Australian Drinking Water Guidelines.

Efficiently and reliably provide collection of wastewaters and treat in an environmentally sound manner.

Limit the discharge to waterways, by introducing efficient recovery, for recycled water use.

Efficiently and effectively provide solid waste and landfilling activities, with a focus on improving the regions resource recovery efforts.

3 Operating Environment

3.1 General

The objective of this section of the Annual Performance Plan is to provide a succinct summary of the context within which Whitsunday Water and Waste operates and the outcomes that the business is targeting. In effect this section seeks to align the demands of external stakeholders (what they want the business to do) with the business capacity (what resources we must deliver) through an open and transparent discussion on willingness to pay.

3.2 Internal Drivers

The delegations necessary to allow the significant business activity to exercise autonomy in its commercial activities is currently under review due to recent organisational restructure.

3.3 External Drivers

Management of Local Government owned Water and Waste Services Businesses has become progressively more challenging in recent decades. Increased regulation, changes in expectations, diminution in financial support from State and Commonwealth government and capacity constraints are factors for the business to address. Some of the main external drivers include:

Legislative Obligations

Water and Sewer are subject to at least twelve different legislative Acts, which are administered by up to seven state agencies (Figure 3.1). Most of these regulations focus on the sustainable delivery of quality water services. Waste is subject to at least four different legislative acts, which are administered by 2 state agencies. However, as a Significant Business activity, there is also a statutory imperative for Whitsunday Water and Waste to structure its operations to meet the Code of Competitive Conduct. In addition to the current regulatory framework, it is anticipated carbon accounting may provide additional constraints and opportunities for this business unit.

Community Expectations

Trust in government institutions has been on the wane for several decades. The community expects public institutions to be transparent, accountable, efficient, and effective. The public sector has tended to be slow to react to this change and, in some instances, we may have reached a point where the community neither understands nor values the services provided. Such a lack of understanding and engagement can prove a challenge for Council when difficult decisions need to be made.

The Growth Imperative

Councils play an essential role in facilitating the economic development of their region. The impact of Council activities in this regard are relevant at the state and national level. However, too strong an emphasis on growth can inadvertently create challenges for the business either directly (i.e. growth outstripping Councils capabilities) or indirectly (through capital expenditure to support growth "crowding out" investment in the existing assets). Councils Local Government Infrastructure Plan (LGIP) attempts to balance the growth and service outcomes for the region through aligning growth with Councils Strategic Asset Management Plan (SAMP) and Long-Term Financial Forecasts (LTFF).

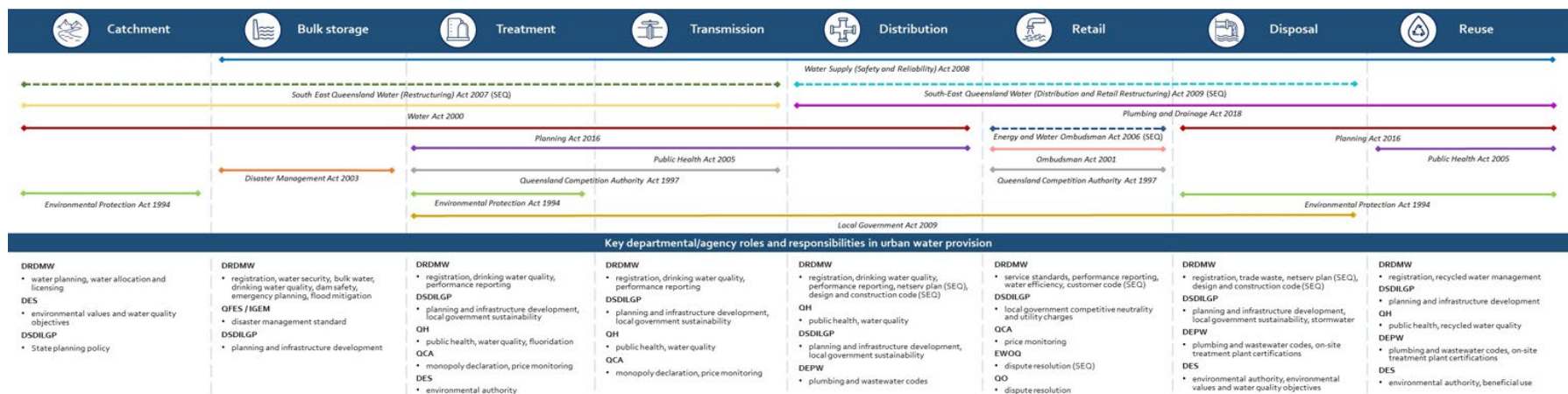
Service Reliability and Asset Management

The communities' expectation is that services will remain sustainable over the long term. However, the water services business has experienced some unexpected challenges in managing its water service delivery to its customers. A key part of the solution to the issue of sustainable services is the establishment of an Asset Management Framework that develops and implements operational strategies which minimise the risk of disruption.

A key part of the pathway forward outlined below is to ensure that the water services and waste management strategies prescribe a sustainable service future and reflect the requirements of the International Standard for Asset Management (ISO 55000).

Whitsunday Water and Waste Annual Performance Plan

Figure 3.1 – Queensland Water Industry Regulatory Framework¹



¹ Diagram provided by Qld Water 2023

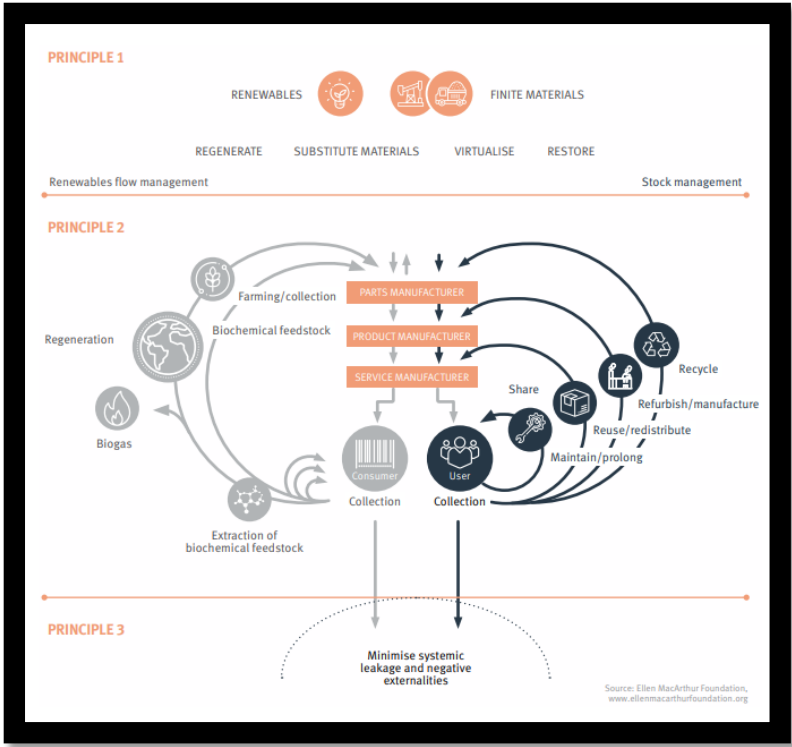


Figure 3.2 – Queensland Waste Industry Circular Economy Framework²

² Diagram Source Ellen MacArthur Foundation 2021 – Queensland Government - Waste Management and Resource Recovery Strategy



3.4 Stakeholder Expectations

Table 3.1 provides a succinct summary of the expectations of key stakeholders on Whitsunday Water and Waste business. The various roles of Council (i.e. as owner, community representative, service provider, regulator, and planning authority) are discussed separately to identify the specific needs that Council may have in each of these roles.

Table 3.1 – Stakeholder Expectations

Stakeholder	Expectations
Council as Owner	Establishing the strategic direction for the business and setting performance targets which drive the realisation of the agreed strategy. The primary role for "Council as owner" is to discharge its fiduciary duty by ensuring that the Water and Waste Service business remains financially sustainable over the long term
Council as Community Representative	As community representative, the council will be responsible for providing advice to the business on issues relevant to the community and advocating on their behalf
Council as provider of Services to Whitsunday Water & Waste	As a service provider to Whitsunday Water & Waste, Council will be responsible for delivering service outcomes required by the business
Council as regulator	As quasi regulator, the Council will be responsible for overseeing the environmental performance (esp. licence compliance) of the business
Council as the Planning Authority	- Council will be responsible for the development of the Planning Scheme for the Whitsunday Region - Engage with external parties Ergon, Main Roads and Sunwater in planning for future economic development of the region
Suppliers	Act in good faith in providing efficient, reliable, and quality services for the benefit of Whitsunday Water & Waste business
Customers	- Be responsive to community-based strategies such as water conservation and waste recovery and recycling measures - Minimise their impact on the water services networks (and resultant impact on the receiving environment) and minimise resource consumption and thereby waste production
Executive Management Team	- Develop and implement the business strategy and provide the resources necessary for effective implementation - Set high level priorities for asset management development in Council - Raise awareness of the importance of Whitsunday Water and Waste functions - Ensure that the actions/strategies create a business which can deliver sustainable services, commercially sound and environmentally responsible outcomes.
State Government Agencies and Regulators	Provide advice and support in the interpretation and implementation of regulation Act professionally in managing regulatory matters :- - Department of Environment & Science - Department of Local Government, Racing and Multicultural Affairs - Great Barrier Reef Marine Park authority - Local Government Agencies Queensland
Neighbouring Councils	Active participation in alliances to engage effectively in building the capability of the regional water and waste industry.

3.5 Our Customers and Service Outcomes

3.5.1 Nature and Extent of Business Activity

Water Laboratory Services

Raw Water Sourcing – Bores and Surface Water Intakes and Reticulation

Treated Potable Water – through treatment, reticulation and bulk supply

Sewage and trade waste collection and treatment

Recycled Water – fit for purpose use (irrigation)

Domestic Solid Waste collection and recyclable collection and transport to regional facilities

Commercial and domestic waste receipt, waste diversion, resource recovery and education

3.5.2 Scope of Services

The scope of services provided by Whitsunday Water and Waste is summarised in Table 3.2.

Table 3.2 – Scheme Overview³

Schemes	No of Water Assessments	No of Sewerage Assessments	No of Waste Assessments	No of Recycling Assessments
Cannonvale to Shute Harbour	7,032	6,655	7,822	4,915
Proserpine	1,944	1,657	3,394	2,467
Bowen	5,434	4,422	6,476	4,436
Collinsville	1,311	1,170	1,306	1,022
TOTAL	15,721	13,904	18,998	12,840

3.5.3 Level of Service

Customer service standards form the Non-Financial Targets for the Significant Business Activity.

Table 3.3 – Level of Service - Waste

Functional Levels of Service (how the end user may define its experience)			Technical Level of Service (Specific metrics that are driving the business)	
			Performance Measure	Perf. Target (recommended)
Effective	Service Reliability	Improved service standards through the extension of kerbside waste and recycling collection services to un-serviced areas	Preparation and implementation of Waste Strategy Actions	Kerbside collection services provided to 90% of households
		Review and provision of waste infrastructure to ensure service levels are improved to meet state waste reduction targets and	Preparation and Review of Regional Waste Strategy	Current Waste Strategy

³ Statistics are as at 2023/24

Whitsunday Water and Waste Annual Performance Plan

Functional Levels of Service (how the end user may define its experience)			Technical Level of Service (Specific metrics that are driving the business)		
				Performance Measure	Perf. Target (recommended)
		account for population growth			
	Service Disruption	Minimum disruption to waste facility service levels and waste collection services		Landfill operating hours	Open 363 Days per year
				Transfer Station operating hours	Open 363 Days per year
				Kerbside Collections	<1 missed collection per 1000 services
	Officer Response times	Customer Response Management framework		Response lead time to customer communications	Within 7 business days
				Response time to bin/replacement requests	Within 7 business days
				Missed bin service to affected property	Within twenty-four (24) hours notice
Sustainable	Environmental Impact	No adverse environmental impact of waste facilities		Compliance with Environmental Authorities and General Environmental duties	No Environmental Protection Orders
		Waste Diversion from landfill		Waste Recovery and diversion targets maintained and improved	30% diversion from landfill
		Carbon footprint		Compliance with emerging carbon accounting rules and standards whilst maintaining value to community (not permanently on selling high value opportunities)	Continued compliance with carbon reduction legislated targets
Affordable	Value for money	The ratepayer is getting "value for money" for the waste services it received		Pricing reflects efficient long run cost of production	90% Full Cost Recovery
		Assessing each recycling, waste diversion, carbon reduction activity as cost and opportunity and maximising community's flexibility going forward		Full transparency of cost / value of regulatory environment and our response	Full transparency and valuation of future waste activities

As required under the Water Supply (Safety and Reliability) Act, Customer Service Standards are published on an annual basis. These include the following:

Table 3.4 – Level of service - Sewerage

Functional Levels of Service (how the end user may define its experience)			Technical Level of Service (Specific metrics that are driving the business)		
			SWIM Code	Performance Measure	Perf. Target (recommended)
Effective	Supply Reliability	The water services network has the capacity to distribute sufficient supply to meet the needs of the region	AS38	Number of sewerage mains breaks and blockages (No)	40
			AS39	Number of sewer main breaks per 100km sewer main	70
			CS28	Number of sewerage odour complaints	50
	Service Disruption	Minimum disruption to water supply and sewerage services to all ratepayers	AS41	Average frequency of unplanned interruptions per 1000 connected properties per year (No)	<10
			CS33	(Average) Response/reaction time for incidents (sewerage) (Mins)	540
			CS29	All sewerage service complaints (all aspects of sewerage business)	300
			CS44	Sewage overflow to customer property instances (no)	5

Whitsunday Water and Waste Annual Performance Plan

Functional Levels of Service (how the end user may define its experience)			Technical Level of Service (Specific metrics that are driving the business)		
			SWIM Code	Performance Measure	Perf. Target (recommended)
	Sewerage Overflow	Overflows to private property occur very rarely.	AS36	Total number sewage overflows (per 100km sewer main)	5
			CS59	Sewage overflows reported to environmental regulator (total, annual)	2
Sustainable	Wastewater Quality	The standard of effluent treatment does not have an adverse impact on the regional environment.		Licence compliance (mass load evaluation)	>=100%
Affordable	Value for money	The ratepayer is getting "value for money" for the water services it received (Customers inside Priority Infrastructure Area (PIA))		Pricing reflects efficient long run cost of production	90% Full Cost Recovery

Table 3.5 – Level of Service - Water

Functional Levels of Service (how the end user may define its experience)			Technical Level of Service (Specific metrics that are driving the business)			
			SWIM Code	Customer Group/s	Performance Measure	Perf. Target (Recom.d)
Effective	Supply Reliability	The water services network has the capacity to distribute sufficient supply to meet the needs of the region	AS14	Inside PIA and Critical Customers	Number of water main breaks (per 100km main)	40
			AS14	Outside PIA Customers	Number of water main breaks (per 100km main)	70
	Service Disruption	Minimum disruption to water supply and sewerage services to all ratepayers	CS42	Inside PIA and Critical Customers	Average frequency of unplanned interruptions per 1000 connected properties per year (No)	<10
			CS37	Inside PIA and Critical Customers	Response Time – Water Incidents (min)	240
			CS10	All (by Group, where possible)	Water service complaints per 1000 connections (No)	120
	(Water) Pressure	"Adequate pressure" may translate to the ability to have the shower and dishwasher going at the same time (with no noticeable loss of pressure)		Customers inside Priority Infrastructure Area (PIA)	% time DSS achieved	99%
Sustainable	Water Quality	The water agency must provide safe drinking water but there is still scope for complaints with regard to taste/smell and discolouration which may not be health related		All	Water quality compliance guidelines used/ required (%)	100%
	Water Security	Sufficient water is available (at the source)	AS10	All (by Group, where possible)	Real water losses (L/service conn/day)	100
			CS9	All (by Group, where possible)	Number water quality complaints (No)	100
			AS11	All (by Group, where possible)	Real water losses kL/km watermain/day	5
Affordable	Value for money	The ratepayer is getting "value for money" for the water services it received		Customers inside Priority Infrastructure Area (PIA)	Pricing reflects efficient long run cost of production	90% Full Cost Recovery